Government of Canada | Gouvernement du Canada

Prepared by the
Receiver General for Canada

public accounts of canada

1988

Volume I

Summary Report and Financial Statements

Canada

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To Her Excellency

The Right Honourable Jeanne Sauvé,
P.C., C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1988.

All of which is respectfully submitted.

Pat Carney,
President of the Treasury Board.

OTTAWA, SEPTEMBER 15, 1988

To The Honourable Pat Carney,
President of the Treasury Board.

In accordance with the provisions of Section 55(1) of the Financial Administration Act, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1988, to be laid by you before the House of Commons.

Respectfully submitted,

Otto Jelinek,
Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1988

To The Honourable Otto Jelinek,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1988.

Under Section 55(1) of the Financial Administration Act, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in three volumes:

Volume I—A financial overview and a nine-year summary of the Government's financial transactions; the financial statements of Canada on which the Auditor General has expressed an opinion, namely, the statements of transactions, of revenue and expenditure and accumulated deficit, of the assets and liabilities of Canada and of the use of appropriations, together with related notes; analyses of Estimates and appropriations; analyses of budgetary revenue and expenditure, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

Volume III—Contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

The audited financial statements, contained in Volume I, are for the year ended March 31, 1988. They are, however, dated August 15, to allow for the closing and audit of accounts.

Respectfully submitted,

Georgina Wyman,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1988

89-01984/

VOLUME 1

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: financial overview and a nine-year summary of the Government's financial transactions;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 55 of the Financial Administration Act;

SECTION 3: review of budgetary revenue;

SECTION 4: review of Estimates and appropriations;

SECTION 5: review of budgetary expenditure;

SECTION 6: analysis of consolidated specified purpose accounts;

SECTION 7: analysis of loans, investments and advances;

SECTION 8: analysis of specified purpose accounts;

SECTION 9: analysis of other liabilities;

SECTION 10: analysis of foreign exchange accounts;

SECTION 11: analysis of unmatured debt; and,

SECTION 12: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

(a) PART I

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The content of **Part I** is summarized as follows:

(i) Summary Tables (Section 1)

Section 1 includes tables which provide summaries of the financial operations contained in the ministerial sections. It also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years.

(ii) Ministerial Sections (Sections 2 to 29)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*

  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*

  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Amounts Credited to the Vote*

  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenue*

  This statement displays by program the nature of revenue collected for each main classification of revenue.

(b) PART II

Part II presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

Volume III contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

SECTION 1

1987-88
PUBLIC ACCOUNTS

Financial Overview and Supplementary Financial Information

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INTRODUCTION

This section provides an overview of the financial operations of the Government of Canada. The financial transactions of the Government are set out in summary form, with comparative figures for the previous eight years. The financial transactions are presented in accordance with the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

The statements reflect the accounting basis introduced in the February 1986 Budget whereby the transactions of certain specified purpose and other accounts are reported as part of budgetary transactions rather than non-budgetary transactions. These include the Unemployment Insurance Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts, the Canadian Ownership Account, the Oil Export Charges Revenue Sharing Account, and other specified purpose accounts. In addition, the profits of the Exchange Fund Account are recorded on a current basis, loans to developing countries are recorded as a budgetary expenditure, and revenue and expenditure are reported net of transactions internal to the Government.

1987-88 -- THE YEAR IN RETROSPECT

This part provides an overview of the Government's financial operations. More details are provided under "Supplementary Financial Information" in this section and in the remainder of this volume.

The Deficit and the Net Debt

The deficit for fiscal year 1987-88 was $28,083 million, a decline of $2,522 million from the 1986-87 deficit of $30,605 million and a decline of $10,241 million from the peak recorded in 1984-85. This represents the third consecutive year in which the deficit has declined. The year-over-year reduction in the deficit reflects the continued strength in the Canadian economy and the impact of certain fiscal and cash management initiatives introduced in past budgets. As a percentage of Gross Domestic Product, the deficit declined from 8.6% in 1984-85 to 5.1% 1987-88.

The 1987-88 reduction in the deficit has resulted in a continuation of the slowing down in the rate of growth of the accumulated deficit or net debt. As of March 31, 1988, the net debt was $292,184 million or 10.6% above the March 31, 1987 level of $264,101 million. This compares to increases of 13.1% and 17.3% in 1986-87 and 1985-86, respectively, and is less than one half the rate of growth experienced in 1984-85.

Table 1.1 sets out the deficit and net debt over the last nine fiscal years, both in absolute terms and as a percentage of Gross Domestic Product for the calendar year ending in those fiscal years.

TABLE 1.1

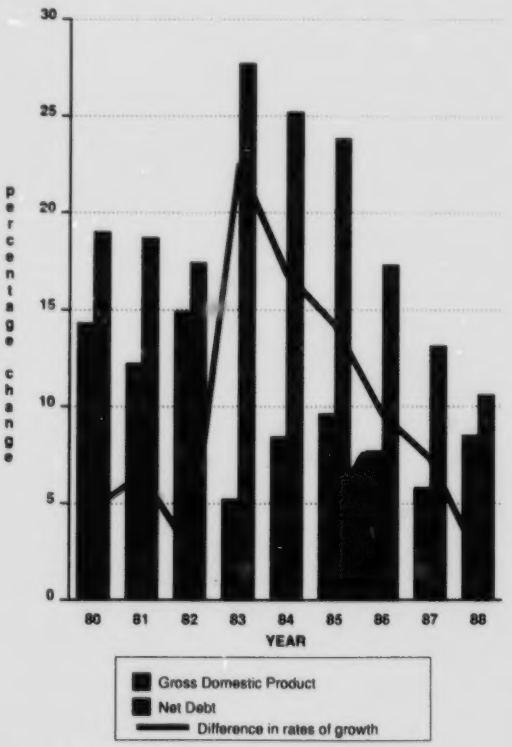
DEFICIT AND NET DEBT
(in millions of dollars)

Year ended March 31	Budgetary deficit	% of Gross Domestic Product	Net debt	% of Gross Domestic Product
1980	11,501	4.2	72,159	26.1
1981	13,522	4.4	85,681	27.6
1982	14,872	4.2	100,553	28.2
1983	27,816	7.4	128,369	34.3
1984	32,399	8.0	160,768	39.6
1985	38,324	8.6	199,092	44.8
1986	34,404	7.2	233,496	48.8
1987	30,605	6.0	264,101	52.1
1988	28,083	5.1	292,184	53.2

Chart A compares the rate of growth of net debt with the rate of growth of Gross Domestic Product for the last nine fiscal years.

CHART A

GROSS DOMESTIC PRODUCT AND NET DEBT



Factors Affecting the Deficit

The improvement in the deficit in 1987-88 largely reflects the continuing strength in the economy, which has resulted in increased revenues and has served to restrain the growth in expenditures. In addition, the ongoing impact of the expenditure reduction initiatives put in place since November 1984, coupled with certain cash management initiatives which became effective in 1987-88 and revenue measures designed to ensure that revenue growth restore the yield from the tax system, also contributed to the decline in the deficit outcome for 1987-88. However, offsetting some of the impact of these developments on the deficit has been the continuing adverse effect of low grain prices on farm incomes, which has resulted in increased payments under the various farm income stabilization programs and in additional assistance under the Special Canadian Grains program.

Budgetary revenue increased by 13.6% in 1987-88 to $97,452 million. Underlying this increase in revenue was the continuing strength in economic activity throughout 1987-88, the impact of the acceleration of source deductions by large employers, timing of the processing of personal income tax refund cheques and the proceeds from the sale of Teleglobe Canada. The largest component of budgetary revenue, personal income tax, accounted for about 62% of the total increase in revenue. Strong advances in employment, coupled with a slower pace of personal income tax refunds and the impact of the source acceleration initiative were the major factors contributing to the growth in personal income tax revenue. It is estimated that the acceleration of remittances of source deductions from large employers amounted to a one-time gain of $1.2 billion. This initiative, which affected large employers only, had no effect on an individual's personal income tax liability. Strong advances in consumption, partially offset by the effect of tariff rate reductions as specified under the 1979 Multilateral Trade Negotiations Agreement, reductions in the quarterly indexation factor on the sales tax rate for gasoline and diesel fuel and the elimination of the Petroleum and Gas Revenue Tax underlie the growth in sales and excise tax revenue. Although corporate profits were up substantially, the application of unused losses and deductions restrained the growth in corporation income tax collections to only 10%. Unemployment insurance contributions reflected the impact of the strong advances in employment and the source acceleration initiative, as premium rates remained unchanged from their 1986 levels. The increase in non-tax revenue primarily reflects the capital gain on the sale of Teleglobe Canada.

On the expenditure side, program spending increased by 7.6% while public debt charges increased by 8.9%, resulting in an overall increase in total budgetary expenditure of 7.9%, the largest year-over-year increase since 1984-85. Most of the increase in program spending was concentrated in a few selected areas: social assistance programs, agricultural stabilization programs, fiscal transfers, defence and foreign aid. Most of the increase in the social assistance program was in job creation and training programs and old age security benefits, reflecting the impact of inflation on the indexation formula. The international grain price dispute between the United States and the European Economic Community and its resulting impact on international grain prices has triggered large payouts under the Western Grain Stabilization Act, while the increase in foreign assistance reflects Canada's commitment to maintain Official Development Assistance contributions at 0.5% of Gross National Product. Spending on the other components of Government expenditure remained restrained, reflecting the strength in the economy as well as Government initiatives for cost reductions through better management and the streamlining of selected program expenditures. The increase in public debt charges largely reflected an increase in this debt and the impact of higher interest rates.

Table 1.2 sets out movements in revenue, expenditure and the deficit over the last nine fiscal years.

TABLE 1.2

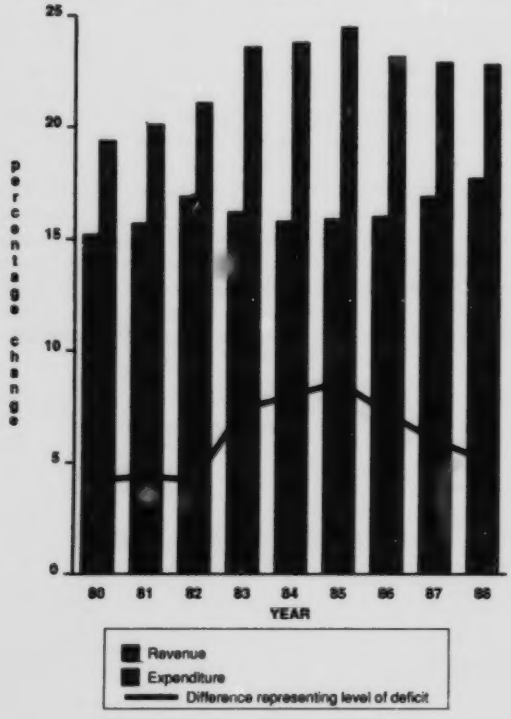
REVENUE, EXPENDITURE AND THE DEFICIT
(in millions of dollars)

Year ended March 31	Revenue	% change over preceding year	Expenditure	% change over preceding year	Deficit
1980	41,921	13.7	53,422	8.0	11,501
1981	48,775	16.3	62,297	16.6	13,522
1982	60,001	23.0	74,873	20.2	14,872
1983	60,705	1.2	88,521	18.2	27,816
1984	64,216	5.8	96,615	9.1	32,399
1985	70,898	10.4	109,222	13.0	38,324
1986	76,833	8.4	111,237	1.8	34,404
1987	85,784	11.7	116,389	4.6	30,605
1988	97,452	13.6	125,535	7.9	28,083

Chart B compares the levels of revenue and expenditure expressed as percentages of Gross Domestic Product over the last nine fiscal years and shows the trend in the deficit over that period.

CHART B

REVENUE AND EXPENDITURE AS A PERCENTAGE OF GROSS DOMESTIC PRODUCT



Factors Affecting Financial Requirements

The Government's net financial requirements reflect not only the difference between budgetary revenue and expenditure, but also non-budgetary transactions. Non-budgetary transactions provided the Government with a source of funds amounting to $9,930 million in 1987-88, up $892 million from that provided in 1986-87. The source of the 1987-88 funds includes $1,509 million from loans, investments and advances, $7,482 million from specified purpose accounts and $939 million from other non-budgetary transactions.

As a result of the $2,522 million reduction in the deficit and a $892 million increase in net receipts from non-budgetary transactions, financial requirements excluding foreign exchange transactions were lower by $3,414 million in 1987-88, at $18,153 million. In addition, there were $7,149 million of requirements for 1987-88 foreign exchange transactions, bringing total 1987-88 financial requirements to $25,302 million. These requirements were financed by a $22,217 million increase in unmatured debt transactions, and a $3,085 million running down of cash balances.

Table 1.3 sets out the financial requirements over the last nine fiscal years, while Table 1.4 sets out non-budgetary transactions for the same period.

TABLE 1.3

FINANCIAL REQUIREMENTS
(in millions of dollars)

Year ended March 31	Budgetary deficit	Non-budgetary transactions	Financial requirements: Excluding foreign exchange transactions	Financial requirements: Foreign exchange transactions	Financial requirements: Including foreign exchange transactions
1980	–11,501	1,369	–10,132	–443	–10,575
1981	–13,522	3,628	–9,894	927	–8,967
1982	–14,872	5,626	–9,246	558	–8,688
1983	–27,816	4,014	–23,802	–640	–24,442
1984	–32,399	7,198	–25,201	414	–24,787
1985	–38,324	8,516	–29,808	2,423	–27,385
1986	–34,404	4,134	–30,270	5,626	–24,644
1987	–30,605	9,038	–21,567	–6,390	–27,957
1988	–28,083	9,930	–18,153	–7,149	–25,302

Source/requirement (–)

TABLE 1.4

NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

Year ended March 31	Loans, investments and advances	Specified purpose accounts	Other non-budgetary transactions	Total non-budgetary transactions
1980	–1,086	2,289	166	1,369
1981	–169	3,254	543	3,628
1982	–1,506	4,063	3,069	5,626
1983	–502	2,817	1,699	4,014
1984	–464	4,591	3,071	7,198
1985	709	5,124	2,683	8,516
1986	41	5,438	–1,345	4,134
1987	1,386	6,696	956	9,038
1988	1,509	7,482	939	9,930

Source/requirement (–)

SUPPLEMENTARY FINANCIAL INFORMATION

This part provides a nine year comparative summary of the Government's financial transactions, both on the Public Accounts basis and on the National Accounts basis. The Public Accounts presentation reflects the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume. The National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy.

Public Accounts Presentation

The "Summary Statement of Transactions" (Table 1.5) provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

TABLE 1.5
GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
SUMMARY STATEMENT OF TRANSACTIONS[1]
(in millions of dollars)

	Year ended March 31								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
I. Budgetary transactions									
A. Revenue, Table 1.6	41,921	48,775	60,001	60,705	64,216	70,898	76,833	85,784	97,452
B. Expenditure, Table 1.7	–53,422	–62,297	–74,873	–88,521	–96,615	–109,222	–111,237	–116,389	–125,535
Deficit	–11,501	–13,522	–14,872	–27,816	–32,399	–38,324	–34,404	–30,605	–28,083
II. Non-budgetary transactions, Table 1.9									
A. Loans, investments and advances	–1,086	–169	–1,506	–502	–464	709	41	1,386	1,509
B. Specified purpose accounts	2,289	3,254	4,063	2,817	4,591	5,124	5,438	6,696	7,482
C. Other transactions	166	543	3,069	1,699	3,071	2,683	–1,345	956	939
Net source	1,369	3,628	5,626	4,014	7,198	8,516	4,134	9,038	9,930
Financial requirements (excluding foreign exchange transactions)	–10,132	–9,894	–9,246	–23,802	–25,201	–29,808	–30,270	–21,567	–18,153
III. Foreign exchange transactions[2], Table 1.10	–443	927	558	–640	414	2,423	5,626	–6,390	–7,149
Total financial requirements[3]	–10,575	–8,967	–8,688	–24,442	–24,787	–27,385	–24,644	–27,957	–25,302
IV. Unmatured debt transactions[2], Table 1.10	7,880	11,160	9,377	22,401	26,620	26,831	23,530	27,831	22,217
Change in cash[4]	–2,695	2,193	689	–2,041	1,833	–554	–1,114	–126	–3,085
V. Cash balance at end of year, Table 1.10	3,738	5,931	6,620	4,579	6,412	5,858	4,744	4,618	1,533

Details can be found in other sections of this volume.
[1] Consistent with the Statement of Transactions in Section 2 of this volume.
[2] The change in unmatured debt payable in foreign currencies, –$715 million in 1987-88 (–$1,800 million in 1986-87), has been included as part of foreign exchange transactions.
[3] Cash requirements (–)
[4] Cash decrease (–)

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE TRANSACTIONS
(in millions of dollars)

	Year ended March 31								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
I.Budgetary transactions									
A. REVENUE, Section 3									
Tax revenue--									
Income tax--									
Personal	16,808	19,837	24,046	26,330	26,967	29,254	33,008	37,878	45,125
Corporation	6,951	8,106	8,118	7,139	7,286	9,379	9,210	9,885	10,878
Unemployment insurance contributions	2,778	3,303	4,753	4,900	7,259	7,553	8,719	9,558	10,425
Non-resident	787	867	1,018	998	908	1,021	1,053	1,355	1,162
	27,324	*32,113*	*37,935*	*39,367*	*42,420*	*47,207*	*51,990*	*58,676*	*67,590*
Excise taxes and duties--									
Sales tax	4,651	5,355	6,148	5,842	6,561	7,592	9,345	11,972	12,927
Customs import duties	2,996	3,185	3,435	2,828	3,376	3,794	3,971	4,187	4,385
Excise duties	895	1,042	1,175	1,274	1,356	1,462	1,473	1,470	1,459
Other	502	570	564	685	754	850	1,354	1,455	1,567
	9,044	*10,152*	*11,322*	*10,629*	*12,047*	*13,698*	*16,143*	*19,084*	*20,338*
Energy taxes--									
Excise tax--Gasoline	421	453	436	408	386	404	729	1,279	2,286
Petroleum and gas revenue tax		27	864	1,960	2,106	2,563	2,037	473	–75
Excise tax--Aviation gas and diesel fuel							41	213	385
Natural gas and gas liquids tax		187	998	1,264	524	–15	–15	1	
Oil export charges	750	842	964	626	347	677	327		1
Special petroleum compensation charge			473						
Canadian Ownership special charge			786	889	805	850	229	–1	6
	1,171	*1,509*	*4,521*	*5,147*	*4,168*	*4,479*	*3,348*	*1,965*	*2,603*
	10,215	*11,661*	*15,843*	*15,776*	*16,215*	*18,177*	*19,491*	*21,049*	*22,941*
Other tax revenue	96	99	120	132	126	107	126	144	207
Total tax revenue	37,635	43,873	53,898	55,275	58,761	65,491	71,607	79,869	90,738
Non-tax revenue -									
Return on investments--									
Bank of Canada	1,084	1,459	1,853	1,879	1,744	1,852	1,880	1,936	1,844
Canada Mortgage and Housing Corporation	782	839	873	892	941	913	892	866	853
Farm Credit Corporation	210	243	285	346	408	452	403	372	324
Exchange Fund Account	719	850	711	435	345	224	-505	366	752
Interest on bank deposits	244	318	701	433	395	243	278	219	279
Other return on investments	607	606	641	631	539	568	791	475	496
	3,646	*4,315*	*5,064*	*4,616*	*4,372*	*4,252*	*3,739*	*4,234*	*4,548*
Other non-tax revenue	640	587	1,039	814	1,083	1,155	1,487	1,681	2,166
Total non-tax revenue	4,286	4,902	6,103	5,430	5,455	5,407	5,226	5,915	6,714
Total net revenue	41,921	48,775	60,001	60,705	64,216	70,898	76,833	85,784	97,452

TABLE 1.7

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
I. Budgetary transactions									
B. EXPENDITURE, Section 5									
Social development--									
Old age security benefits, guaranteed income supplements and spouses' allowances	6,320	7,418	8,585	9,643	10,406	11,418	12,525	13,445	14,349
Unemployment insurance benefits	3,922	4,524	5,446	9,823	9,782	10,052	10,036	10,444	10,487
Established programs financing--									
Insurance and medical care services	3,858	3,982	4,283	4,060	5,564	6,330	6,400	6,607	6,558
Education support	1,515	1,600	1,628	1,532	2,065	2,265	2,277	2,232	2,242
Canada Assistance Plan	1,653	1,941	2,298	2,832	3,288	3,745	3,916	4,051	4,246
Family allowances	1,725	1,851	2,020	2,231	2,326	2,418	2,501	2,534	2,564
Justice and legal	1,063	1,197	1,357	1,506	1,697	1,863	2,016	2,177	2,318
Social assistance--Indians and Inuit	870	1,015	1,202	1,664	1,786	1,985	1,951	2,238	2,330
Direct job creation and training	1,213	1,096	1,164	1,384	1,799	2,053	1,795	1,939	1,929
Veterans benefits	933	1,006	1,140	1,283	1,387	1,458	1,535	1,586	1,609
Housing	896	1,058	943	1,853	1,598	1,657	1,429	1,454	1,885
Television, film and radio	569	844	741	822	913	1,034	1,023	1,025	1,097
Other	1,707	2,420	2,985	3,691	4,025	4,261	4,415	4,838	5,022
	26,244	*29,952*	*33,792*	*42,324*	*46,636*	*50,539*	*51,819*	*54,570*	*56,636*
Economic and regional development	7,033	8,761	9,891	11,577	12,064	14,851	11,821	11,792	14,232
Defence	4,377	5,063	5,689	6,938	7,843	8,762	9,094	9,993	10,769
Fiscal arrangements	3,455	3,944	4,750	5,597	5,977	5,985	5,941	6,302	7,007
Services to Government	2,327	2,332	3,460	2,963	3,465	3,788	4,433	3,975	4,194
External affairs and aid	1,392	1,457	1,814	2,050	2,373	2,646	2,490	2,892	3,438
Parliament	100	130	153	169	180	196	198	207	231
Total program expenditure	44,928	51,639	59,759	71,618	78,538	86,767	85,796	89,731	96,507
Public debt	8,494	10,658	15,114	16,903	18,077	22,455	25,441	26,658	29,028
Total net expenditure	53,422	62,297	74,873	88,521	96,615	109,222	111,237	116,389	125,535

TABLE 1.8

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
COMPARATIVE STATEMENT OF FINANCIAL ASSETS AND LIABILITIES
(in millions of dollars)

	Year ended March 31								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
FINANCIAL ASSETS									
LOANS, INVESTMENTS AND ADVANCES									
Crown corporations	23,283	22,962	24,709	26,551	26,962	26,222	26,310	25,355	23,849
Less: allowance for valuation	2,093	2,093	2,237	3,760	3,700	3,800	3,700	3,800	3,400
	21,190	*20,869*	*22,472*	*22,791*	*23,262*	*22,422*	*22,610*	*21,555*	*20,449*
Other	7,209	7,323	7,726	8,302	8,864	9,594	9,765	9,334	9,031
Less: allowance for valuation	3,915	3,539	4,039	4,432	5,001	5,600	6,000	5,900	6,000
	3,294	*3,784*	*3,687*	*3,870*	*3,863*	*3,994*	*3,765*	*3,434*	*3,031*
Total Net Loans, Investments and Advances	***24,484***	***24,653***	***26,159***	***26,661***	***27,125***	***26,416***	***26,375***	***24,989***	***23,480***
FOREIGN EXCHANGE ACCOUNTS									
International reserves held in the Exchange Fund Account	3,871	2,838	3,023	4,636	3,623	4,211	3,459	8,212	14,779
International Monetary Fund--Subscriptions	2,031	2,961	2,780	2,716	3,995	3,985	4,670	4,936	5,038
Less: International Monetary Fund--Notes payable and Special Drawing Rights allocations	2,573	3,463	3,391	3,323	4,302	4,332	5,151	5,580	5,815
Total Net Foreign Exchange Accounts	***3,329***	***2,336***	***2,412***	***4,029***	***3,316***	***3,864***	***2,978***	***7,568***	***14,002***
CASH IN TRANSIT	***1,152***	***1,845***	***1,829***	***2,565***	***1,876***	***1,882***	***1,693***	***1,468***	***2,322***
CASH	***3,738***	***5,931***	***6,620***	***4,579***	***6,412***	***5,858***	***4,744***	***4,618***	***1,533***
TOTAL FINANCIAL ASSETS	**32,703**	**34,765**	**37,020**	**37,834**	**38,729**	**38,020**	**35,790**	**38,643**	**41,337**
ACCUMULATED DEFICIT	**72,159**	**85,681**	**100,553**	**128,369**	**160,768**	**199,092**	**233,496**	**264,101**	**292,184**
TOTAL	**104,862**	**120,446**	**137,573**	**166,203**	**199,497**	**237,112**	**269,286**	**302,744**	**333,521**
LIABILITIES									
SPECIFIED PURPOSE ACCOUNTS									
Canada Pension Plan Account(net)	836	1,009	1,179	1,344	1,496	1,707	2,218	3,774	4,776
Superannuation accounts(net)	20,022	22,329	25,343	28,826	32,688	36,990	41,670	46,665	52,088
Government Annuities Account	1,208	1,193	1,172	1,150	1,124	1,095	1,060	1,024	987
Deposit and trust accounts	422	454	1,363	890	1,154	1,413	1,826	1,841	1,796
Provincial tax collection agreements account	743	1,471	1,415	1,031	1,308	1,617	1,390	1,447	2,497
Other	291	320	367	415	477	549	645	754	843
Total Specified Purpose Accounts	***23,522***	***26,776***	***30,839***	***33,656***	***38,247***	***43,371***	***48,809***	***55,505***	***62,987***
OTHER LIABILITIES	***9,432***	***10,668***	***13,721***	***16,156***	***18,538***	***21,227***	***19,693***	***20,424***	***22,217***
UNMATURED DEBT									
Payable in Canadian currency	67,068	78,228	87,605	110,006	136,626	163,457	186,987	214,818	237,035
Payable in foreign currencies	4,840	4,774	5,408	6,385	6,086	9,057	13,797	11,997	11,282
Total Unmatured Debt	***71,908***	***83,002***	***93,013***	***116,391***	***142,712***	***172,514***	***200,784***	***226,815***	***248,317***
TOTAL	**104,862**	**120,446**	**137,573**	**166,203**	**199,497**	**237,112**	**269,286**	**302,744**	**333,521**

TABLE 1.9

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

	Year ended March 31								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
II. Non-budgetary transactions									
A. LOANS, INVESTMENTS AND ADVANCES, Section 7									
Crown corporations--									
Lending institutions--									
Canada Deposit Insurance Corporation			-200	60	140	-40	-895	-268	-131
Canada Mortgage and Housing Corporation	-366	-66	-199	-30	194	364	195	254	234
Export Development Corporation	-44	19	52	-40	-5	39	64	49	55
Farm Credit Corporation	-307	-270	-348	-394	-379	172	214	591	-179
Federal Business Development Bank	-245	101	125	145	172	157	119	93	51
	-962	*-216*	*-570*	*-259*	*122*	*692*	*-303*	*719*	*30*
All other Crown corporations--									
Air Canada	16	13	14	16	17	18	32	20	23
Atomic Energy of Canada Limited	-216	697	8	3	37	38	67	19	20
Canada Development Investment Corporation				-308	5	18			
Canadian National Railway Company	-108	-8		-41	-62	2	9	352	29
Petro-Canada	-80	-440	-840	-1,354	-660				
Other	15	275	-359	101	130	-28	107	-186	1,404
	-373	*537*	*-1,177*	*-1,583*	*-533*	*48*	*215*	*205*	*1,476*
Allowance for valuation of assets			144	1,523	-60	100	-100	100	-400
	-1,335	***321***	***-1,603***	***-319***	***-471***	***840***	***-188***	***1,024***	***1,106***
Other loans, investments and advances--									
Provincial and territorial governments	44	247	28	-41	35	67	110	89	37
National governments including developing countries	-185	-204	-276	-273	-167	-172	-142	124	81
International organizations (subscriptions less notes)	-134	-110	-166	-213	-335	-378	-220	46	15
Veteran's Land Act Fund advances less allowance	43	37	29	28	31	32	31	26	24
Joint and mixed enterprises	-43	-65	-6	-58	-10	-111	-93	217	296
Miscellaneous	-29	-19	-12	-19	-116	-168	143	-40	-150
	-304	*-114*	*-403*	*-576*	*-562*	*-730*	*-171*	*462*	*303*
Allowance for valuation of assets	553	-376	500	393	569	599	400	-100	100
	249	***-490***	***97***	***-183***	***7***	***-131***	***229***	***362***	***403***
Total loans, investments and advances after allowance for valuation of assets	-1,086	-169	-1,506	-502	-464	709	41	1,386	1,509
B. SPECIFIED PURPOSE ACCOUNTS, Section 8									
Liability accounts--									
Canada Pension Plan Account	113	173	170	165	152	211	511	1,556	1,002
Superannuation accounts	1,966	2,307	3,014	3,483	3,862	4,302	4,680	4,995	5,423
Government Annuities Account	-14	-15	-21	-22	-26	-29	-35	-36	-37
Deposit and trust accounts	78	32	909	-473	264	259	413	14	-45
Provincial tax collection agreements account	118	728	-56	-384	277	309	-227	57	1,050
Other	28	29	47	48	62	72	96	110	89
Total specified purpose accounts	2,289	3,254	4,063	2,817	4,591	5,124	5,438	6,696	7,482
C. OTHER TRANSACTIONS, Sections 9 and 12									
Cash in transit	-130	-693	16	-736	689	-6	189	225	-854
Other liabilities	296	1,236	3,053	2,435	2,382	2,689	-1,534	731	1,793
Total other transactions	166	543	3,069	1,699	3,071	2,683	-1,345	956	939
Net non-budgetary transactions after allowance for valuation of assets	1,369	3,628	5,626	4,014	7,198	8,516	4,134	9,038	9,930
Summary--									
Net non-budgetary transactions before allowance for valuation of assets	816	4,004	4,982	2,098	6,689	7,817	3,834	9,038	10,230
Allowance for valuation of assets	553	-376	644	1,916	509	699	300		-300
Net non-budgetary transactions after allowance for valuation of assets	1,369	3,628	5,626	4,014	7,198	8,516	4,134	9,038	9,930

Source/requirement (–)

TABLE 1.10

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS
(in millions of dollars)

	Year ended March 31								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
III. Foreign exchange transactions, Section 10									
International reserves held in the Exchange Fund Account	1,828	1,033	185	-1,613	1,013	-588	752	-4,753	**-6,567**
International Monetary Fund--Subscriptions	-7	-930	181	64	-1,279	10	-685	-266	**-102**
	1,821	*103*	*-4*	*-1,549*	*-266*	*-578*	*67*	*-5,019*	**-6,669**
Less: International Monetary Fund--Notes payable	-39	715	2	44	-961	-32	-637	-359	**-208**
Special Drawing Rights allocations	213	-175	70	24	-18	2	-182	-70	**-27**
	252	*-890*	*72*	*68*	*-979*	*-40*	*-819*	*-429*	**-235**
Unmatured debt transactions payable in foreign currencies	2,516	-66	634	977	-299	2,971	4,740	-1,800	**-715**
Total foreign exchange transactions	443	927	558	-640	414	2,423	5,626	6,390	**-7,149**
IV. Unmatured debt transactions, Section 11									
Marketable bonds	6,417	7,834	3,000	4,989	7,281	12,379	15,584	13,337	**9,928**
Canada savings bonds	1,166	2,269	9,166	7,663	5,563	3,756	2,285	64	**9,014**
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	17	23	18	17	18	16	240	1,351	**696**
Treasury bills	2,790	5,445	2,395	9,750	12,575	10,600	9,650	15,000	**4,100**
Notes and loans	2,528	5	268	863	1,085	2,987	861	-2,823	**-1,171**
Canada bills								1,045	
	5,540	*11,028*	*10,057*	*23,282*	*26,522*	*29,738*	*28,620*	*27,974*	**22,567**
Less: Government's holdings of unmatured debt--									
Marketable bonds	145	83	14	-110	172	-122	137	-175	**141**
Canada savings bonds held on account of employees	4	-6	14	-3	11	42	-27	36	**11**
Canada savings bonds held on account of the Payroll Savings Plan								731	**217**
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	17	23	18	17	18	16	240	1,351	**696**
Unmatured debt transactions payable in foreign currency	2,516	-66	634	977	299	2,971	4,740	-1,800	**-715**
	2,350	*132*	*680*	*881*	*98*	*2,907*	*5,090*	*143*	***350***
Total unmatured debt transactions payable in Canadian currency	7,880	11,160	9,377	22,401	26,620	26,831	23,530	27,831	**22,217**
V. Cash balance at end of year, Section 12									
In Canadian currency	3,661	5,826	6,541	4,193	6,329	5,779	4,566	4,479	**1,381**
In foreign currencies	77	105	79	386	83	79	178	139	**152**
Total cash balance	3,738	5,931	6,620	4,579	6,412	5,858	4,744	4,618	**1,533**

Source/requirement (–)

TABLE 1.11
GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS–CERTAIN SPECIFIED PURPOSE ACCOUNTS
(in millions of dollars)

	Year ended March 31								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
CANADA PENSION PLAN ACCOUNT									
Receipts--									
Employer and employee contributions	2,367	2,689	3,282	3,446	3,716	3,879	4,495	4,976	**5,583**
Investment income	1,289	1,519	1,850	2,236	2,534	2,889	3,162	3,404	**3,669**
Disbursements--									
Pensions	-1,635	-2,011	-2,456	-3,036	-3,657	-4,224	-4,887	-5,722	**-7,329**
Administration expenses	-58	-67	-76	-85	-89	-100	-111	-140	**-135**
Net	1,963	2,130	2,600	2,561	2,504	2,444	2,659	2,518	**1,788**
Investments--Provincial and territorial government securities in Investment Fund	-1,850	-1,957	-2,430	-2,396	-2,352	-2,233	-2,148	-962	**-786**
Total (net) Canada Pension Plan Account	113	173	170	165	152	211	511	1,556	**1,002**
SUPERANNUATION ACCOUNTS									
Public Service Superannuation Account--									
Receipts--									
Government contribution	272	288	321	339	349	373	391	398	**427**
Employee contributions	282	314	331	339	362	379	384	410	**415**
Public Service corporations-- Employer and employee contributions	54	57	128	232	239	246	246	242	**240**
Interest	417	608	837	981	1,261	1,616	1,993	2,445	**2,775**
Actuarial liability adjustment	630	559	951	267					
Other	14	10	14	21	21	21	25	31	**31**
Disbursements--									
Annuities	-357	-409	-466	-523	-576	-647	-740	-835	**-931**
Other	-66	-61	-65	-45	-42	-49	-65	-77	**-116**
Change in unamortized portion of actuarial deficiency	-194	-104	-375	301	481	356	244	53	
Net	*1,082*	*1,262*	*1,676*	*1,912*	*2,095*	*2,295*	*2,478*	*2,667*	***2,841***
Canadian Forces Superannuation Account--									
Receipts--									
Government contribution	133	142	159	183	200	212	223	233	**247**
Employee contributions	73	80	91	105	113	120	125	131	**139**
Interest	330	480	618	755	933	1,125	1,350	1,546	**1,782**
Actuarial liability adjustment	284	252	454	286	20				
Other	1	1	1	2	2	2	2	3	**2**
Disbursements--									
Annuities	-242	-267	-292	-315	-336	-363	-394	-426	**-459**
Other	-11	-14	-15	-12	-10	-13	-16	-17	**-20**
Change in unamortized portion of actuarial deficiency	28	19	-151	20	239	203	152	62	**4**
Net	*607*	*693*	*865*	*1,024*	*1,161*	*1,286*	*1,442*	*1,532*	***1,695***
Royal Canadian Mounted Police Superannuation Account--									
Receipts--									
Government contribution	39	44	52	61	65	67	68	72	**82**
Employee contributions	20	22	27	31	34	34	34	37	**40**
Interest	51	59	68	103	127	157	196	237	**271**
Actuarial liability adjustment	13	38	51	5					
Disbursements--									
Annuities	-10	-13	-16	-19	-21	-24	-27	-33	**-40**
Other	-2	-3	-3	-2	-2	-2	-2	-3	**-2**
Change in unamortized portion of actuarial deficiency	14	-12	-21	17	22	19	11	1	
Net	*125*	*135*	*158*	*196*	*225*	*251*	*280*	*311*	***351***
Supplementary Retirement Benefits Account--									
Receipts--									
Government contribution	66	74	88	81	94	100	103	111	**115**
Employee contributions	68	75	83	87	94	100	103	111	**115**
Public Service corporations--Employer and employee contributions	10	10	24	43	45	46	47	45	**48**
Other	59	94	159	180	185	260	268	273	**332**
Disbursements--									
Annuities	-11	-25	-26	-31	-27	-25	-27	-37	**-53**
Other	-10	-11	-13	-9	-10	-11	-14	-18	**-21**
Net	*182*	*217*	*315*	*351*	*381*	*470*	*480*	*485*	***536***
Total (net) superannuation accounts	1,966	2,307	3,014	3,483	3,862	4,302	4,680	4,995	**5,423**

Source/requirement (-)

National Accounts Presentation

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework.

In 1987-88, the National Accounts deficit declined by $3,049 million or 12.2% from the 1986-87 level. This reflects a 12.3% increase in revenue and a 7.1% increase in expenditure. As with the 1986-87 decline in the deficit, the 1987-88 decline reflects Government initiatives for expenditure restraint as well as increased revenue resulting from a stronger economy in 1987-88.

TABLE 1.12

GOVERNMENT OF CANADA
NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE AND EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
I. National Accounts transactions[1]									
A. REVENUE--									
Direct taxes--									
Persons	20,803	24,536	30,563	33,213	35,715	37,893	44,218	50,110	**57,180**
Corporations	7,447	8,958	8,926	9,292	10,049	11,324	11,338	10,175	**10,840**
Non-residents	890	932	1,163	1,116	1,051	1,170	1,192	1,448	**1,418**
Total direct taxes	*29,140*	*34,426*	*40,652*	*43,621*	*46,815*	*50,387*	*56,748*	*61,733*	***69,438***
Indirect taxes	11,087	13,467	19,355	16,863	16,789	18,719	18,596	21,324	**23,791**
Other current transfers from persons	17	16	15	15	16	18	24	23	**24**
Investment income	4,215	4,792	5,891	4,913	6,567	7,306	7,831	8,065	**9,137**
Capital consumption allowances	746	837	944	1,008	1,077	1,183	1,289	1,379	**1,481**
Total revenue	45,205	53,538	66,857	66,420	71,264	77,613	84,488	92,524	**103,871**
B. EXPENDITURE--									
Current goods and services--									
Defence	4,287	5,022	5,689	6,896	7,560	8,449	9,224	9,560	**10,268**
Non-defence	8,603	9,494	11,259	12,283	12,603	13,338	14,201	14,755	**15,168**
Total current goods and services	*12,890*	*14,516*	*16,948*	*19,179*	*20,163*	*21,787*	*23,425*	*24,315*	***25,436***
Transfer payments to persons	14,933	17,114	19,776	25,989	28,254	30,440	31,809	33,631	**34,969**
Subsidies	4,005	5,824	6,535	5,915	5,825	7,804	5,185	5,410	**7,263**
Capital assistance	675	733	1,042	3,373	3,239	3,452	2,716	2,414	**1,772**
Current transfers to non-residents	794	779	944	1,072	1,282	1,541	1,538	1,904	**2,239**
Interest on the public debt	8,370	10,544	14,855	16,821	17,900	22,116	25,102	26,385	**28,626**
Transfers to provinces	11,839	12,574	14,217	15,902	18,316	20,120	20,269	20,970	**22,803**
Transfers to local governments	316	303	326	345	528	503	488	520	**617**
Gross capital formation	891	755	1,276	1,310	1,714	2,546	2,128	1,975	**2,097**
Total expenditure	54,713	63,142	75,919	89,906	97,221	110,309	112,660	117,524	**125,822**
Deficit	-9,508	-9,604	-9,062	-23,486	-25,957	-32,696	-28,172	-25,000	**-21,951**

[1] These "National Accounts transactions" are consistent with those released by Statistics Canada on August 31, 1988.

Public Accounts and National Accounts Reconciliation

The reconciliation of transactions between the Public Accounts and National Accounts is set out in the table that follows. The major factors which give rise to the need for a reconciliation are listed below.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and are thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis. While the major portion of National Accounts revenue is accounted for on a cash basis, certain items, such as corporate income taxes and the oil export charges, are reported on an accrual basis.

Transactions of employee pension accounts are treated as non-budgetary in the Public Accounts, although the Government's contributions to, and interest payments on, these accounts are included in expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the National Accounts presentation, and pension payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. The National Accounts also ignore the sale of capital assets as such sales are not deemed to give rise to production. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the National Accounts termed "Capital consumption allowance". This item is not a part of Public Accounts reporting.

The National Accounts include certain Government agencies which are not part of the Public Accounts. The financial transactions of those agencies are included in National Accounts revenue and expenditure.

TABLE 1.13

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION
(in millions of dollars)

	Year ended March 31								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
Budgetary revenue--Public Accounts	41,921	48,775	60,001	60,705	64,216	70,898	76,833	85,784	**97,452**
Reconciling items--									
Government pension receipts	2,705	3,148	3,960	4,508	4,965	5,528	6,070	6,548	**7,147**
Corporate income tax--Excess of accruals over collections	555	681	-91	910	520	-490	-219	-129	**374**
Capital consumption allowances	746	837	944	1,008	1,077	1,183	1,289	1,379	**1,481**
Petroleum compensation charge[1]	400	1,459	3,855	2,852	1,833	2,291	690		
Non-tax revenue[2]	-365	-421	-488	-580	-656	-835	-988	-968	**-994**
Deficits of Government business enterprises	-791	-1,124	-1,465	-1,208	-1,088	-1,104	-933	-938	**-898**
Miscellaneous[3]	34	183	141	-1,775	397	142	1,746	848	**-691**
Total revenue--National Accounts	45,205	53,538	66,857	66,420	71,264	77,613	84,488	92,524	**103,871**
Budgetary expenditure--Public Accounts	53,422	62,297	74,873	88,521	96,615	109,222	111,237	116,389	**125,535**
Reconciling items--									
Government pension payments	701	818	878	959	1,029	1,139	1,285	1,437	**1,566**
Net expenditure of funds and agencies[4]	1,491	1,399	1,571	1,241	1,403	1,451	1,442	1,567	**1,525**
Capital consumption allowances	746	837	944	1,008	1,077	1,183	1,289	1,379	**1,481**
Petroleum compensation program[5]	457	900	3,804	2,746	1,763	2,238	1,123	6	**54**
Non-tax revenue[6]	-365	-421	-488	-580	-656	-835	-988	-968	**-994**
Deficits of Government business enterprises	-791	-1,124	-1,465	-1,208	-1,088	-1,104	-933	-938	**-898**
Budgetary transfers to funds and agencies	-2,525	-1,737	-2,789	-986	-1,232	-1,524	-1,273	-1,213	**-1,336**
Miscellaneous[7]	1,577	173	-1,409	-1,795	-1,690	-1,461	-522	-135	**-1,111**
Total expenditure--National Accounts	54,713	63,142	75,919	89,906	97,221	110,309	112,660	117,524	**125,822**

(1) In the Public Accounts, the petroleum compensation charge is netted against petroleum compensation payments and included in budgetary expenditure. Gross revenues and payments are recorded in the National Accounts.

(2) Various items of non-tax revenue, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

(3) Major items under miscellaneous include adjustments for proceeds from the sale of used capital assets, air transportation tax, imputed items, and the treatment of revenue in the supplementary accounting period after March 31.

(4) In the National Accounts, budgetary appropriations to various funds and agencies are replaced by net actual expenditures of the funds and agencies.

(5) This item represents the difference between the gross payments recorded on the National Accounts basis and net payments recorded on the Public Accounts basis.

(6) Various non-tax revenues, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

(7) Major items under miscellaneous include adjustments for reserves and write-offs, provision for the valuation of assets and liabilities, purchase of used capital assets, imputed items, and the treatment of expenditure in the supplementary accounting period after March 31.

SECTION 2

1987-88
PUBLIC ACCOUNTS

Audited Financial Statements of the Government of Canada

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PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament and thus to the public, to facilitate an understanding and evaluation of:

—the full nature and extent of the financial affairs and resources for which the Government is responsible, distinguishing between those of the Government and those relating to Crown corporations; and

—whether the financial resources were administered by the Government in accordance with the dollar limits established by the appropriate legislative authorities.

The two basic concepts underlying the Government's accounting system are found in the Constitution Acts: first, the concept of the Consolidated Revenue Fund, which emanates from the requirement that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The financial statements consist of four statements and accompanying notes. The first statement is the Statement of Transactions, which shows how the financial requirements were met, and the effect of the transactions on the Consolidated Revenue Fund. The financial transactions are classified into the following categories:

- The first category, budgetary, consists of all the transactions with outside parties which enter into the calculation of the annual deficit or surplus of the Government, that is, the receipts from tax and non-tax revenue, together with the expenditures authorized by Parliament.
- The second category, non-budgetary, consists of transactions in loans, investments and advances, in liabilities for the administration of certain public money received or collected for special purposes, and in other liabilities. These transactions account for the change in the financial claims and obligations of the Government.
- The third category, foreign exchange, reflects transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar) together with an accounting of the net position of the Government with respect to the International Monetary Fund. Foreign exchange transactions include unmatured debt payable in foreign currencies.
- The fourth category, unmatured debt, represents the extent to which financial requirements have been met through the increase in unmatured debt, that is, the net change in amounts owing for marketable bonds, Canada savings bonds, special non-marketable bonds issued to the Canada Pension Plan Investment Fund and Treasury bills. Unmatured debt transactions exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Revenue and Expenditure and Accumulated Deficit, which gives a more detailed accounting of the budgetary transactions summarized in the Statement of Transactions and shows the changes in the accumulated deficit for the last two years.

The third statement is the Statement of Assets and Liabilities. This statement differs in some ways from the conventional balance sheet of the private sector. Fixed assets, having been accounted for as expenditures, are reported at the nominal value of $1, and revenues not yet received, such as uncollected taxes, are not recorded as assets. It should be noted, therefore, that the difference between total financial assets and total liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government; this difference should not be taken as the Government's net worth.

The fourth statement is the Statement of Use of Appropriations, which summarizes by ministry, the use of parliamentary appropriations for budgetary expenditure and for loans, investments and advances. Total budgetary expenditure on this statement differs from total expenditure on the Statement of Transactions and the Statement of Revenue and Expenditure and Accumulated Deficit. The reasons for the differences are set out in Note 1 (ix) to the financial statements.

Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide more detailed information supporting the financial statements.

STATEMENT OF RESPONSIBILITY

The financial statements in this section were prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements and on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada, in compliance with governing legislation. The financial statements are prepared on a modified cash basis of accounting, that is revenues are reported on a cash basis and expenditures are reported on an accrual basis. Where there are departures from cash accounting, the information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality. Financial information contained elsewhere in this volume is consistent with that in the financial statements unless otherwise indicated.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks, and which are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies and Crown corporations, to meet accounting and reporting requirements.

The Auditor General of Canada provides an independent opinion on the financial statements prepared by the Government. The duties of the Auditor General in that respect are set out in Section 6 of the Auditor General Act, SC 1976-77, C.34 which states in part that the Auditor General "shall express his opinion as to whether they (the financial statements) present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have".

Annually, the financial statements are tabled in Parliament as part of the Public Accounts, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

August 15, 1988

J.A. MACDONALD
Comptroller General of Canada

FREDERICK W. GORBET
Deputy Minister of Finance

GEORGINA WYMAN
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 1988

(in millions of dollars)

	1988	1987
BUDGETARY TRANSACTIONS		
Revenue	97,452	85,784
Expenditure	– 125,535	– 116,389
Deficit	– 28,083	– 30,605
NON-BUDGETARY TRANSACTIONS		
Loans, investments and advances	1,509	1,386
Specified purpose accounts	7,482	6,696
Other transactions	939	956
Net source	9,930	9,038
Financial requirements (excluding foreign exchange transactions)	*– 18,153*	*– 21,567*
FOREIGN EXCHANGE TRANSACTIONS[1]	– 7,149	– 6,390
Total financial requirements[2]	*– 25,302*	*– 27,957*
UNMATURED DEBT TRANSACTIONS[1]	22,217	27,831
Change in cash	*– 3,085*	*– 126*
CASH BALANCE AT END OF YEAR	*1,533*	*4,618*

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.
(1) Unmatured debt payable in foreign currencies, –$715 million in 1988 (–$1,800 million in 1987), has been included as part of foreign exchange transactions.
(2) Cash requirements (–).

August 15, 1988

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure and Accumulated Deficit for the Year Ended March 31, 1988

(in millions of dollars)

	1988		1987	
	Gross	Net	Gross[1]	Net[1]
REVENUE, Table 3.1, Section 3—				
TAX REVENUE				
Income tax—				
Personal	45,125	45,125	37,878	37,878
Corporation	10,878	10,878	9,885	9,885
Unemployment insurance contributions	10,425	10,425	9,558	9,558
Non-resident	1,162	1,162	1,355	1,355
	67,590	*67,590*	*58,676*	*58,676*
Excise taxes and duties—				
Sales tax	12,927	12,927	11,972	11,972
Customs import duties	4,385	4,385	4,187	4,187
Energy taxes	2,657	2,603	1,974	1,965
Other	3,461	3,026	3,273	2,925
	23,430	*22,941*	*21,406*	*21,049*
Other tax revenue	207	207	144	144
	91,227	*90,738*	*80,226*	*79,869*
NON-TAX REVENUE				
Return on investments	4,584	4,548	4,255	4,234
Other non-tax revenue	3,783	2,166	3,095	1,681
	8,367	*6,714*	*7,350*	*5,915*
TOTAL REVENUE (Note 3)	**99,594**	**97,452**	**87,576**	**85,784**
EXPENDITURE, Table 5.1, Section 5—				
Social development—				
Old age security benefits, guaranteed income supplements and spouses' allowances	14,349	14,349	13,445	13,445
Unemployment insurance benefits	10,487	10,487	10,444	10,444
Established programs financing—				
Insurance and medical care services	6,558	6,558	6,607	6,607
Education support	2,242	2,242	2,232	2,232
Canada Assistance Plan	4,246	4,246	4,051	4,051
Family allowances	2,564	2,564	2,534	2,534
Justice and legal	2,755	2,318	2,598	2,177
Social assistance—Indians and Inuit	2,330	2,330	2,238	2,238
Direct job creation and training	1,929	1,929	1,939	1,939
Veterans benefits	1,609	1,609	1,586	1,586
Housing	1,885	1,885	1,154	1,454
Television, film and radio	1,097	1,097	1,025	1,025
Other	5,081	5,022	4,906	4,838
	57,132	*56,636*	*55,059*	*54,570*
Economic and regional development	15,231	14,232	12,625	11,792
Defence	11,074	10,769	10,270	9,993
Fiscal arrangements	7,007	7,007	6,302	6,302
Services to Government	4,513	4,194	4,148	3,975
External affairs and aid	3,461	3,438	2,912	2,892
Parliament	231	231	207	207
Total program expenditure	*98,649*	*96,507*	*91,523*	*89,731*
Public debt	29,028	29,028	26,658	26,658
TOTAL EXPENDITURE (Notes 3, 4 and 5)	**127,677**	**125,535**	**118,181**	**116,389**
DEFICIT	**28,083**	**28,083**	**30,605**	**30,605**
ACCUMULATED DEFICIT, BEGINNING OF YEAR		**264,101**		**233,496**
ACCUMULATED DEFICIT, END OF YEAR (Note 6)		**292,184**		**264,101**

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.
[1] The difference between Gross and Net is Revenue from outside parties credited to appropriations.

August 15, 1988

GOVERNMENT OF CANADA

Statement of Assets and Liabilities
as at March 31, 1988
(in millions of dollars)

	1988	1987	Net increase or decrease (-)
FINANCIAL ASSETS			
LOANS, INVESTMENTS AND ADVANCES, Table 7.1, Section 7			
Crown corporations (Notes 7 and 17)—			
Lending institutions—			
Canada Deposit Insurance Corporation	1,334	1,203	131
Canada Mortgage and Housing Corporation	9,177	9,411	-234
Export Development Corporation	722	777	-55
Farm Credit Corporation	3,702	3,523	179
Federal Business Development Bank	294	345	-51
	15,229	*15,259*	*-30*
All other Crown corporations—			
Air Canada	482	505	-23
Atomic Energy of Canada Limited	690	710	-20
Canada Development Investment Corporation	396	396	
Canadian National Railway Company	2,464	2,493	-29
Petro-Canada	4,299	4,299	
Other	289	1,693	-1,404
	8,620	*10,096*	*-1,476*
Less: allowance for valuation	3,400	3,800	-400
Total Crown corporations	*20,449*	*21,555*	*-1,106*
Other loans, investments and advances			
Provincial and territorial governments	911	948	-37
National governments including developing countries (Note 8)	4,323	4,404	-81
International organizations (Note 8)	4,564	4,542	22
Less: notes payable	1,874	1,837	37
	2,690	*2,705*	*-15*
Veterans' Land Act Fund advances less allowance for conditional benefits	111	135	-24
Joint and mixed enterprises	183	479	-296
Miscellaneous	813	663	150
	9,031	*9,334*	*-303*
Less: allowance for valuation	6,000	5,900	100
Total other loans, investments and advances	*3,031*	*3,434*	*-403*
TOTAL LOANS, INVESTMENTS AND ADVANCES	*23,480*	*24,989*	*-1,509*
FOREIGN EXCHANGE ACCOUNTS, Table 10.1, Section 10			
International reserves held in the Exchange Fund Account, Table 10.2, Section 10 (Note 9)	14,779	8,212	6,567
International Monetary Fund—Subscriptions	5,038	4,936	102
	19,817	*13,148*	*6,669*
Less: International Monetary Fund—Notes payable	4,480	4,272	208
Special Drawing Rights allocations	1,335	1,308	27
	5,815	*5,580*	*235*
TOTAL FOREIGN EXCHANGE ACCOUNTS	*14,002*	*7,568*	*6,434*
CASH IN TRANSIT, Table 12.1, Section 12	*2,322*	*1,468*	*854*
CASH, Table 12.2, Section 12	*1,533*	*4,618*	*-3,085*
TOTAL FINANCIAL ASSETS (Note 15)	**41,337**	**38,643**	**2,694**
FIXED ASSETS (valued at one dollar), Section 12	1	1	
ACCUMULATED DEFICIT (Note 6)	**292,184**	**264,101**	**28,083**
TOTAL	**333,521**	**302,744**	**30,777**

	1988	1987	Net increase or decrease (–)
LIABILITIES			
SPECIFIED PURPOSE ACCOUNTS, Table 8.1, Section 8			
Canada Pension Plan Account (Note 10)	36,021	34,233	1,788
Less: provincial and territorial government securities held by the Canada Pension Plan Investment Fund	31,245	30,459	786
	4,776	*3,774*	*1,002*
Superannuation accounts (Note 11)	52,088	46,669	5,419
Less: unamortized portion of actuarial deficiencies		4	– 4
	52,088	*46,665*	*5,423*
Government Annuities Account	987	1,024	– 37
Deposit and trust accounts	1,796	1,841	– 45
Provincial tax collection agreements account	2,497	1,447	1,050
Other	843	754	89
TOTAL SPECIFIED PURPOSE ACCOUNTS	*62,987*	*55,505*	*7,482*
OTHER LIABILITIES, Table 9.1, Section 9			
Interest and matured debt	11,605	10,579	1,026
Less: unamortized discount on Canada and Treasury bills	2,005	1,514	491
	9,600	*9,065*	*535*
Accounts payable	6,777	5,868	909
Outstanding cheques and warrants	2,723	2,870	– 147
Allowance for employee vacation and termination benefits	2,500	2,350	150
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government—			
Borrowings of agent Crown corporations, Table 7.7, Section 7 (Notes 7 and 12)	14,833	15,767	– 934
Less: borrowings expected to be repaid by these Crown corporations	14,383	15,667	– 1,284
	450	*100*	*350*
Miscellaneous	167	171	– 4
TOTAL OTHER LIABILITIES	*22,217*	*20,424*	*1,793*
UNMATURED DEBT, Tables 11.1 and 11.10, Section 11 (Notes 13 and 14)			
Payable in Canadian currency—			
Marketable bonds	103,899	94,426	9,473
Canada savings bonds	53,323	44,309	9,014
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	2,492	1,796	696
Treasury bills	81,050	76,950	4,100
	240,764	*217,481*	*23,283*
Less: Government's holdings of unmatured debt	3,729	2,663	1,066
	237,035	*214,818*	*22,217*
Payable in foreign currencies—			
Marketable bonds	6,323	5,868	455
Notes and loans	3,926	5,097	– 1,171
Canada bills	1,045	1,045	
	11,294	*12,010*	*– 716*
Less: Government's holdings of unmatured debt	12	13	– 1
	11,282	*11,997*	*– 715*
TOTAL UNMATURED DEBT	*248,317*	*226,815*	*21,502*
TOTAL (Notes 16, 17 and 18)	**333,521**	**302,744**	**30,777**

The accompanying notes are an integral part of this statement
Details can be found in other sections of this volume.

August 15, 1988

GOVERNMENT OF CANADA

Statement of Use of Appropriations for the Year Ended March 31, 1988

(in millions of dollars)

	Total appropriations available for use	Used in the current year	Balances			Used in the previous year
			Lapsed	Overexpended	Available for use in subsequent years	
Agriculture—Budgetary	3,536	3,386	126		24	2,330
Non-budgetary	**984**	**139**			**845**	**– 606**
Atlantic Canada Opportunities Agency—Budgetary	128	82	46			
Non-budgetary	**5**		**5**			
Communications—Budgetary	1,734	1,706	10	1	19	1,574
Non-budgetary	**40**	(1)			**40**	
Consumer and Corporate Affairs—Budgetary	558	554	4			600
Non-budgetary	**500**				**500**	
Employment and Immigration—Budgetary	4,742	4,623	119			4,871
Non-budgetary	**28**	**6**			**22**	**4**
Energy, Mines and Resources—Budgetary	1,974	1,336	593	24	69	1,827
Non-budgetary	**3,901**		**43**		**3,858**	**20**
Environment—Budgetary	794	785	9			762
External Affairs—Budgetary	3,222	3,173	35		14	2,855
Non-budgetary	**11,903**	**51**	**18**		**11,834**	**219**
Finance—Budgetary	36,122	35,974	34		114	32,788
Non-budgetary	**5,138**	**473**	**27**		**4,638**	**545**
Fisheries and Oceans—Budgetary	609	608	1			579
Non-budgetary	**53**	**7**			**46**	**– 8**
Governor General—Budgetary	8	8	(1)			8
Indian Affairs and Northern Development—Budgetary	2,939	2,824	80		35	2,646
Non-budgetary	**111**	**48**	**7**		**56**	**44**
Justice—Budgetary	592	568	24			327
Labour—Budgetary	224	223	1			206
Non-budgetary	**1**	**1**				(1)
National Defence—Budgetary	10,581	10,650	2	71		9,873
Non-budgetary	**45**	**1**			**44**	**– 7**
National Health and Welfare—Budgetary	28,979	28,974	5			27,780
National Revenue—Budgetary	1,336	1,328	8			1,236
Parliament—Budgetary	230	225	5			204
Privy Council—Budgetary	91	88	3			87
Public Works—Budgetary	3,426	2,925	158		343	2,682
Non-budgetary	**4,348**	**167**	**8**		**4,173**	**194**
Regional Industrial Expansion—Budgetary	1,701	1,426	198		77	1,393
Non-budgetary	**1,376**	**74**	**1**		**1,301**	**– 88**
Science and Technology—Budgetary	816	799	17			752
Secretary of State—Budgetary	3,398	3,383	7		8	3,344
Solicitor General—Budgetary	1,980	1,905	75			1,882
Non-budgetary	(1)	(1)			(1)	(1)
Supply and Services—Budgetary	1,005	769	7		229	854
Non-budgetary	**31**	**5**			**26**	**– 18**
Transport—Budgetary	5,145	4,758	178		209	3,339
Non-budgetary	**1,017**	**– 21**	**1**		**1,037**	**– 20**
Treasury Board—Budgetary	720	418	302			311
Non-budgetary	**152**		**15**		**137**	**15**
Veterans Affairs—Budgetary	1,668	1,612	56			1,589
Non-budgetary	**470**	**– 23**			**493**	**– 27**
TOTAL—BUDGETARY (Note 5)	118,258	115,110	2,103	96	1,141	106,699
NON-BUDGETARY	**30,103**	**928**	**125**		**29,050**	**267**

The accompanying notes are an integral part of this statement.
Details can be found in Volume II (Part I). Other details can be found in Section 4 of this volume.
(1) Less than $500,000.
Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

August 15, 1988

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

The accounting policies of the Government of Canada are based on concepts embodied in the Constitution Acts, and in the Financial Administration Act and other legislation.

i. *Government of Canada as an accounting entity*

For purposes of maintaining the accounts of Canada and preparing the Public Accounts, the Government of Canada is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations listed in Parts I and II of Schedule C of the Financial Administration Act, and those Crown corporations that are not subject to Divisions I to IV of Part XII of the Financial Administration Act, are excluded from the Government of Canada as an accounting entity; therefore, their financial statements are not consolidated with those of the Government. However, the borrowings of those corporations which are agents of the Crown are recorded as a liability of the Government net of borrowings expected to be repaid directly by these corporations. The financial statements of Crown corporations are presented in Volume III of the Public Accounts.

In addition, certain accounts and funds have financial statements which are not consolidated with those of the Government, but appear separately in Volumes I and II (Part II). These accounts and funds include the Canada Pension Plan Account, superannuation accounts and other specified purpose accounts.

ii. *Classification of financial transactions*

The financial transactions of the Government, as recorded in the accounts of Canada and reported in the Public Accounts, are classified into budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions enter into the calculation of the annual deficit or surplus and are reported on the Statement of Revenue and Expenditure and Accumulated Deficit. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on the Statement of Assets and Liabilities.

For purposes of reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers and amounts for the previous year are reclassified retroactively to conform to the current year's accounting policies and presentation.

iii. *Budgetary transactions*

REVENUE

Revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

On the Statement of Revenue and Expenditure and Accumulated Deficit, revenue is reported both gross and net. The difference between the two is revenue from outside parties credited to appropriations.

EXPENDITURE

Expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. In addition, expenditure may also include charges related to the provision for valuation of loans, investments and advances, the allowance for borrowings of agent Crown corporations, and accounts payable and other allowances related to statutory items and certain annual appropriations. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year and in the supplementary period including accounts payable at year end.

Expenditure excludes amounts charged to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

On the Statement of Revenue and Expenditure and Accumulated Deficit, expenditure is reported both gross and net. The difference between the two is revenue from outside parties credited to appropriations.

iv. *Assets*

Assets are defined as the financial claims acquired by the Government on outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable for tax and non-tax revenue.

v. *Liabilities*

Liabilities are defined as the financial obligations of the Government to outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, and in accordance with enabling legislation, actuarial liabilities arising from the indexing to the cost of living, of superannuate pensions and annuities, are not reported on the Statement of Assets and Liabilities. In addition, refunds payable for tax revenue are not reported on the Statement of Assets and Liabilities.

vi. *Fixed assets*

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

vii. *Valuation of assets and liabilities*

ASSETS

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. In the case of loans to sovereign states, no reduction in value is recorded unless a sovereign state has formally repudiated its debts. In addition, the allowance for valuation reflects reductions from the recorded value of loans (and subscriptions to international organizations that make similar loans) with significant concessionary terms.

The Government's gold reserves are included in the International reserves held in the Exchange Fund Account and are recorded and valued at 35 Special Drawing Rights per fine ounce. The Special Drawing Right is an international currency created by the International Monetary Fund, and allocated to countries participating in its Special Drawing Rights Department. It represents a unit of account defined in terms of a "basket" of five major currencies.

LIABILITIES

Liabilities are recorded at the amounts ultimately payable and liabilities for termination benefits, the superannuation accounts with the exception of indexing, and the Government Annuities Account, are valued on an actuarial basis.

viii. *Translation of foreign currency transactions*

Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

ix. *Statement of Use of Appropriations*

The Statement of Use of Appropriations summarizes the authorities available for both budgetary spending on operations and non-budgetary loans, investments and advances and the disposition of such authorities by ministry. The statement is prepared in accordance with the significant accounting policies described in this note with the following exceptions:

—appropriations available for use and used in the year include internal transactions between and within ministries; and between ministries and consolidated specified purpose accounts;

—the provision for valuation of assets and liabilities is not allocated to ministries; and

—budgetary appropriations for use and used in the year do not include amounts charged to consolidated specified purpose accounts.

2. Authorities for Transactions

Taxes can be raised and moneys can be borrowed only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt must be authorized by Parliament.

i. *Authority for spending on operations*

Parliament provides authority to make payments out of the Consolidated Revenue Fund in annual appropriation acts and other statutes (the latter referred to as statutory appropriations). Most Government spending is under statutory authorities, that is authorities which do not generally impose an annual limit on the amount that may be spent. Spending is authorized by reference to statutory formulae or criteria and the authorities usually continue from year to year until changed or rescinded by an act of Parliament. Spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. Spending authority provided by statutory appropriations generally does not lapse at the end of the year in which it was granted. Spending authority granted in appropriation acts is for stated purposes and maximums amounts. Unless provided for in vote wording, unused spending authority granted in appropriation acts lapses at the end of the year for which it was granted. Some authorities continue from year to year and some authorize the spending, within a program, of defined categories of revenue generated by the program.

ii. *Authority for loans, investments and advances*

These authorities limit the amount of loans, investments or advances that may be made. Unused authority may lapse at the end of a year or may continue from year to year. Non-lapsing authorities often limit only the total of loans that may be outstanding at any one time; thus principal repaid may be reloaned.

iii. *Borrowing authority*

The Government can borrow only as authorized by acts of Parliament. Borrowing authority acts provide authority for the net amount of new security issues less redemptions during a fiscal year. The authorities lapse at the end of the year except for amounts specifically carried forward to the next fiscal year. Parliament has also provided a continuing authority to the Government under Section 39 of the Financial Administration Act to borrow, for periods not exceeding six months, such amounts as are deemed necessary to meet lawfully authorized disbursements.

Crown corporations (corporations wholly owned by the Crown) that are agents of Her Majesty also may borrow only as authorized by acts of Parliament. Such acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations can borrow without specific parliamentary authority. Non-agent borrowings are sometimes guaranteed by the Government with the authority of Parliament.

3. Tax Credits

Entitlements to tax credits are claimed on personal income tax returns. Claims are settled either by reducing the tax liability for the year or, if no liability exists, by issuing a "refund" cheque. In either case, personal income tax revenues are reduced, even where no tax had been paid. Had the tax reductions and direct payments due to child tax credits been reported as expenditures, gross total expenditure and revenue would have increased respectively by $1,640 million ($1,360 million in 1987). Likewise, had the tax reductions and direct payments due to the sales tax credit been reported as expenditures, gross total expenditure and revenue would have increased respectively by $300 million ($80 million in 1987).

4. Presentation of Expenditure by Standard Object

Expenditure with outside parties per the Statement of Revenue and Expenditure and Accumulated Deficit is reported by standard object in the following table:

		(in millions of dollars)	
		1988	1987
(1)	Personnel	14,343	13,797
(2)	Transportation and communications	1,498	1,371
(3)	Information	309	240
(4)	Professional and special services	1,856	1,688
(5)	Rentals	783	789
(6)	Purchased repair and maintenance	1,140	1,072
(7)	Utilities, materials and supplies	2,263	2,131
(8)	Construction and acquisition of land, buildings and works	857	862
(9)	Construction and/or acquisition of machinery and equipment	3,317	3,062
(10)	Transfer payments	64,778	60,927
(11)	Public debt charges	29,028	26,657
(12)	All other expenditure	7,505	5,585
	Total gross expenditure with outside parties	127,677	118,181
(13)	*Less:* revenue credited to the votes received from outside parties	2,142	1,792
	Total net expenditure with outside parties	125,535	116,389

Details can be found in Table 5, Section I of Volume II (Part I) of the Public Accounts.

5. Statement of Use of Appropriations

Total net expenditure by envelope of $125,535 million ($116,389 million in 1987) reported on the Statement of Revenue and Expenditure and Accumulated Deficit differs from the total use of budgetary appropriations of $115,110 million ($106,699 million in 1987) reported on the Statement of Use of Appropriations. The difference represents transactions of certain specified purpose accounts, the provision for valuation which is not applied to each appropriation and budgetary transactions internal to the Government as follows:

	(in millions of dollars)	
	1988	1987
Total net expenditure by envelope per Statement of Revenue and Expenditure and Accumulated Deficit	125,535	116,389
Add: transactions internal to the Government—		
Contribution to the Unemployment Insurance Account	2,703	2,971
Internal revenue eliminated	141	135
Contribution to the Western Grain Stabilization Account	91	76
Contribution to the Agricultural Commodities Stabilization Accounts	36	25
Interest credited to the Western Grain Stabilization Account	(1)	1
Interest credited to the Unemployment Insurance Account	4	3
Interest credited to the Agricultural Commodities Stabilization Accounts	6	2
Other specified purpose accounts	1	
	2,982	3,213
Less:		
Unemployment insurance benefits	10,237	10,320
Administration expenses of the Unemployment Insurance Account	969	937
Western Grain Stabilization Account payments	1,396	855
Agricultural Commodities Stabilization Accounts payments	2	4
Crop Reinsurance Fund payments	1	287
Other specified purpose accounts	2	
Net provision for valuation[2]	800	500
	13,407	12,903
Used in the current and previous years per Statement of Use of Appropriations (budgetary)	115,110	106,699

Details of consolidated specified purpose accounts can be found in Section 6 of this volume.

(1) Less than $500,000.

(2) In the current year, $2,298 million ($637 million in 1987) was provided for, and $1,498 million ($137 million in 1987) was written-off.

6. Accumulated Deficit

In accordance with its stated accounting policies, revenues and expenditures of certain specified purpose accounts are included in the revenue and expenditure of the Government. However, enabling legislation requires that such revenues be earmarked and that related payments be charged against such revenue. Any deficiency of payments over revenue must, in accordance with enabling legislation, be met through future revenue of these specified purpose accounts. The table below presents the balances of these accounts as at March 31, 1988 included in the accumulated deficit as follows:

	(in millions of dollars)	
	1988	1987
Accumulated deficit excluding consolidated specified purpose accounts	291,746	263,189
Unemployment Insurance Account	2,189	3,897
Canadian Ownership Account	- 3,565	- 3,559
Western Grain Stabilization Account	1,514	145
Crop Reinsurance Fund	75	113
Agricultural Commodities Stabilization Accounts	- 184	- 70
Accrued expenditure of the Crop Reinsurance Fund	3	1
Accrued expenditure of the Unemployment Insurance Account	406	385
Other specified purpose accounts	(1)	
	438	912
Accumulated deficit	292,184	264,101

Details of consolidated specified purpose accounts can be found in Section 6 of this volume.
(1) Less than $500,000.

7. Crown Corporations

In accordance with the accounting policy stated in Note 1(i), the assets, liabilities, revenues and expenses reported in the separate financial statements of Crown corporations are not included in the Government's financial statements. Only the financial transactions between the Government and Crown corporations are included.

The following tables separately summarize the assets, liabilities, revenues and expenditures of the Government and the assets, liabilities, revenues and expenses of all Crown corporations. All identified transactions and balances between the Crown corporations and the Government have been reported in the tables.

The tables present the financial transactions and results of operations of the Government and the Crown corporations in accordance with their respective accounting policies. Most Crown corporations follow the generally accepted accounting principles (GAAP) used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants. The most significant difference between GAAP and the Government's basis of accounting described in Note 1 is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and written off over their respective expected lives or as they are used; the Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

A further significant difference is that the Government excludes from its assets accounts receivable arising from revenue transactions. The value of non-financial assets and revenue receivables reported by Crown corporations as at March 31, 1988 was $25,421 million and $6,459 million respectively ($25,384 million and $6,975 million in 1987).

For those Crown corporations whose year end is March 31, the data are based on audited financial statements. For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with their most recent audited financial statements.

i. *Assets and Liabilities*

	(in millions of dollars)			
	1988		1987	
	Government as reported	Crown corporations	Government as reported	Crown corporations
Assets				
Financial				
Outside parties	20,027	31,985	17,021	34,807
Government and Crown corporations	21,310	22,754	21,622	19,576
Total financial assets	41,337	54,739	38,643	54,383
Physical assets and deferred charges		25,421		25,384
Total assets	41,337	80,160	38,643	79,767
Liabilities				
Outside parties				
Borrowings	226,847		208,999	
Agents		14,833		15,767
Non-agents		3,957		4,469
Bank of Canada notes in circulation and amounts owing to depositors		20,413		19,442
Other liabilities	83,441	9,645	74,087	9,698
Government and Crown corporations	23,233	18,223	19,658	18,289
Total liabilities	333,521	67,071	302,744	67,665
Net assets/liabilities ( )	- 292,184	13,089	- 264,101	12,102
Contingent liabilities	8,625	708	8,222	632

Details can be found in Section 7 of this volume.

ii. *Revenues and Expenditures/Expenses*

	(in millions of dollars)			
	1988		1987	
	Government as reported	Crown corporations	Government as reported	Crown corporations
Revenues				
Outside parties	94,369	25,315	82,237	25,038
Government and Crown corporations	5,225	7,597	5,339	7,684[1]
Total revenues	99,594	32,912	87,576	32,722
Expenditures/Expenses				
Outside parties	118,168	27,823	109,685	27,681
Government and Crown corporations	9,509	2,793	8,496	3,191
Total expenditures/expenses	127,677	30,616	118,181	30,872
Deficit (–)/net income for the year	– 28,083	2,296	– 30,605	1,850
Other net changes in equity				
Outside parties		– 146		– 448
Government and Crown corporations		– 1,163		– 1,755
Change in net assets/liabilities (–) for the year	– 28,083	987	– 30,605	– 353
Net assets/liabilities (–) beginning of year	– 264,101	12,102	– 233,496	12,455
Net assets/liabilities (–) end of year	– 292,184	13,089	– 264,101	12,102

Details can be found in Section 7 of this volume.

[1] Included in corporate revenues is financial assistance from the federal Government in respect of current operations of $4,583 million ($4,635 million in 1987).

8. International Development Assistance—Loans and Subscriptions

i. *Loans to developing countries*

Included in loans to National governments of $4,323 million ($4,404 million in 1987) are loans to developing countries of $3,163 million ($3,199 million in 1987). These loans arise from agreements signed with developing countries before April 1, 1986, are part of Canada's international development assistance program and are either interest-free or bear interest at rates that were more favourable than those prevailing in Canada at the time the assistance was provided. The balances outstanding at March 31, grouped by term, are:

Term	Grace period before repayment commences	Interest rate	(in millions of dollars) 1988	1987
17 years	7 years	*	1	1
20 years	5 years	5%	30	31
25 years	5 years	6%	1	1
30 years	7 years	3%	174	177
35 years	5 years	*	2	3
40 years	10 years	*	1	1
50 years	10 years	*	2,903	2,932
53 years[1]	13 years	*	43	44
55 years[1]	15 years	*	8	9
			3,163	3,199

* Interest-free.

[1] Rescheduled loans

These loans, by their terms, confer financial benefits on the recipients and have been fully provided for in the Allowance for valuation. Details can be found in Section 7 of this volume.

ii. *Subscriptions and loans to international organizations*

Included in Loans, investments and advances—International organizations of $4,564 million ($4,542 million in 1987) are subscriptions to the capital of the International Development Association and loans to other international financial institutions of $3,981 million ($3,854 million in 1987) which are also part of Canada's development assistance program. These institutions make loans to developing countries on terms similar to those described in sub-section i. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or on withdrawal therefrom. Details, including Canada's agreement for future subscriptions, can be found in Section 7 of this volume.

Loans, investments and advances—International organizations are presented net after deduction of notes payable of $1,874 million ($1,837 million in 1987), including $1,806 million ($1,746 million in 1987) of notes payable to the aforementioned Association and institutions. The notes are non-interest bearing, are non-negotiable, but are payable on demand, although they are normally encashed over periods of up to seven years, according to the financial requirements of the institutions.

Included in the Allowance for valuation is an amount of $2,175 million ($2,108 million in 1987) equal to the net position of the Government vis-à-vis these institutions.

9. Gold

Included in International reserves held in the Exchange Fund Account of $14,779 million ($8,212 million in 1987) are Canada's gold holdings of 18,397 million fine ounces with a recorded value of $1,104 million (19,423 million fine ounces with a recorded value of $1,141 million in 1987).

Gold is valued at the Canadian dollar equivalent of 35 Special Drawing Rights (SDRs) per fine ounce, which approx-

imates its cost in foreign currency terms. At March 31, 1988, the Canadian dollar equivalent of 35 SDRs was $59.96 per fine ounce ($58.74 per fine ounce in 1987). The SDR is a unit of account used by the International Monetary Fund and is valued in terms of a "basket" of five major currencies.

Alternative bases of valuation could be used to value gold. On a market value basis ($564.29 per fine ounce in 1988, $549.62 in 1987), the recorded value would have been $10,381 million ($10,675 million in 1987). On the basis of estimated average cost in Canadian dollars at historical rates of exchange ($36.91 per fine ounce in both 1988 and 1987), the recorded value would have been $679 million ($717 million in 1987). Further details can be found in the financial statements of the Exchange Fund Account, included in Section 10 of this volume.

10. Canada Pension Plan

Under existing legislation, benefits and costs incurred in the administration of the Canada Pension Plan are financed from contributions from employees, employers and self-employed persons, and from interest from the investment of contributions not immediately needed for benefits and costs. Although the Canada Pension Plan was established under federal legislation, the Plan is under the joint control of the Government and the provinces. Any province or group of provinces having ⅓ of the population of Canada can veto any amendment to the Canada Pension Plan that affects the level of contributions or benefits. The Government's authority to pay benefits under the Plan is limited to the balance in the Canada Pension Plan Account which was $36,021 million at March 31, 1988. Therefore, in accordance with the accounting policies of the Government, the revenues and expenditures of the Plan have not been reported with those of the Government.

In 1988, revenues of the Canada Pension Plan Account were $9.3 billion ($8.4 billion in 1987) and expenditures were $7.5 billion ($5.9 billion in 1987). The balance of the Canada Pension Plan Account is $36 billion at March 31, 1988 ($34.2 billion at March 31, 1987). Funds in excess of estimated current operating requirements ($33.7 billion at March 31, 1988; $32.3 billion at March 31, 1987) are available for investments in securities of the provinces, territories and of the Government, on the basis of contributions from the jurisdiction to total contributions to the Account.

A long term funding objective of approximately two years of benefits has been set for the Plan by the establishment of a 25 year schedule of contribution rates starting January 1, 1987. The first 5 years require an annual .2 percentage points shared increase to the initial employer-employee contribution rate of 3.6% of contributory earnings. Contribution rates for the 20 subsequent years involve shared increases of .15 percentage points and are subject to quinquennial federal-provincial reviews. The financial statements of the Account are reproduced in Section 8 of this volume.

11. Superannuation Accounts

The Government sponsors defined benefit pension plans for substantially all its full-time employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police (RCMP). Basic pensions, which are mostly based on the best 6 years average earnings and are accrued at the rate of 2 percent of average salary per year of service, are provided under the authority of the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the RCMP Superannuation Act, respectively. Benefits are limited, the maximum being seventy percent of final average earnings. Basic pensions are annually (on January 1) indexed to the cost of living under authority of the Supplementary Retirement Benefits Act.

The Public Service Superannuation Act also covers the employees of certain Crown corporations, agencies and other institutions. The pension obligations of these entities are limited to matching their employees' contributions; any actuarial deficiency is borne by the Government.

The employee contribution for these basic benefits is six and one half percent of pay, less contributions to the Canada or Quebec Pension Plan. In addition, employees contribute 1% of pay towards indexing. For basic benefits, the employer matches the prior year's employee contributions for members of the Public Service, and contributes 1.8 and 2 times current year's contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively. Indexation contributions are matched.

Contributions are credited to non-budgetary accounts. The basic superannuation accounts earn interest at rates that are based on the Government of Canada long-term bond rates. The interest rate earned by the basic accounts was about 11% in both 1988 and 1987. The indexation account is credited with interest based on five year Government of Canada bond rates. The rate in 1988 was 9.2% (8.8% in 1987).

All benefit payments are charged to non-budgetary accounts, except for certain indexing benefits in the cases where retirees have exhausted their credits in the Supplementary Retirement Benefits Account. In such cases, indexing benefits are charged directly to expenditure.

The superannuation accounts shown on the Statement of Assets and Liabilities include liabilities for basic pensions and indexing. Liabilities for basic pensions are determined on an actuarial basis, those for indexing are not. The Government has estimated that if the liabilities for all these superannuation accounts were determined on an actuarial basis, the reported liabilities and accumulated deficit would increase by $3.8 billion at March 31, 1988 ($3.1 billion at March 31, 1987).

This estimate incorporates, initially, the effects of currently high rates of interest credited to the Accounts and other current economic conditions. These economic assumptions are blended gradually into long-term economic assumptions which, from 1999, are assumed to be an interest rate on new funds of 6%, general wage increases of 5%, and an inflation rate of 3.5%. Even minor variations in these assumptions can result in a significantly higher, or lower, estimate of additional liabilities.

The following table discloses pension and related interest costs charged to expenditure in 1987-88.

	(in millions of dollars)				
	Public Service	Canadian Forces	Royal Canadian Mounted Police	1988 Total	1987 Total
Employer contributions	508	274	89	871	813
Indexation benefits charged directly to expenditure	501	314	24	839	784
Amortization of actuarial deficiencies		4		4[1]	116[1]
Interest credited to Accounts	3,023	1,849	288	5,160[1]	4,501[1]
	4,032	2,441	401	6,874	6,214

[1] Interest on pension accounts is stated, where applicable, net of amortization of actuarial deficiencies. Interest charged to the public debt represents the total of the two amounts.

In addition to the plans described above, pension obligations exist with respect to several other pension plans, the most significant of which cover all members of Parliament and federally appointed judges. The Government has estimated, using the same economic assumptions described above, that if the liabilities for these plans were determined on an actuarial basis, the reported liabilities and accumulated deficit would increase by approximately $400 million at March 31, 1988 ($350 million at March 31, 1987).

Details of the Accounts are reproduced in Section 8 of this volume.

12. Borrowings of Agent Crown Corporations

Included in borrowings of agent Crown corporations of $14.8 billion ($15.8 billion in 1987) are the borrowings of the Canadian Wheat Board (CWB) of $3.8 billion ($4 billion in 1987).

Approximately $3.5 billion of the borrowings of the CWB have been incurred to finance credit grain sales to various countries. Terms of the credit grain sales call for payment in full within 36 months or less from time of shipment. However, certain countries are experiencing difficulties in servicing their international financial obligations. These countries owe CWB approximately $3.2 billion ($3.3 billion in 1987) including accrued interest. Of this amount, approximately $1.9 billion represents original principal and $1.3 billion represents accrued and unpaid interest. Approximately $0.7 billion of the accrued interest has been converted to principal under rescheduling agreements.

It should be noted that, for such loans to sovereign borrowers, payment delays are not necessarily indicative of a future loss requiring an allowance. Sovereign entities and their international financial obligations do not have commercial mortality and the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. At March 31, the Government and the CWB were in the process of negotiating the rescheduling of approximately $0.7 billion in sovereign obligations including principal and accrued interest. The Government is of the opinion that these negotiations will result in no significant loss on CWB's related assets.

Therefore, the Government, as guarantor of CWB's borrowings to finance credit grain sales, has made no valuation allowance in its financial statements.

13. Unmatured Debt

The following table presents interest rates and maturity of debt issues by currency and type at face value.

	(in millions of dollars)							
	Marketable bonds					Notes and loans	Canada bills	
Maturing date(s)	Canadian	Foreign currencies expressed in Canadian $	Canada savings bonds[1]	Canada Pension Plan non-marketable bonds	Treasury bills	Foreign currencies expressed in Canadian $	Foreign currencies expressed in Canadian $	Total
1989	5,300	351	6,485	6	81,050	617	1,045	94,854
1990	10,024	705	5,212	4		1,105		17,050
1991	8,101	506	5,293	5		181		14,086
1992	9,180	687	6,180	7				16,054
1993	9,598	181	7,867	7		1,229		18,882
1994/98	29,770	3,152	22,286	49		794		56,051
1999/2003	12,649	741		88				13,478
Subsequent	19,277			2,326				21,603
	103,899	6,323	53,323	2,492	81,050	3,926	1,045	252,058
Less: Government holdings of unmatured debt	151	12	1,086	2,492				3,741
	103,748	6,311	52,237		81,050	3,926	1,045	248,317
Effective average annual interest rate	10.8	7.72	9.18	9.98	8.57	8.73	6.77	9.61
Range of interest rates	3-18	3.625-10.125	7.75-10.5	6.4-17.51	6.9-11.1	4.875-12.5	5.96-8.74	3-18

[1] Canada savings bonds are redeemable on demand.

Foreign currency amounts are translated to the Canadian dollar equivalent at year end. At year end, foreign currency borrowings included the following:

		(in millions of dollars)	
	1988	1988	1987
Currency	Face value (in millions)	Canadian $ equivalent	Canadian $ equivalent
United States dollars	5,151	6,361	7,768
Deutsche marks	200	149	144
Swiss francs	952	861	1,082
Japanese yen[1]	440,000	3,923	3,016
		11,294	12,010

[1] The 1988 and 1987 Canadian $ equivalent is comprised of the conversion of Yen debt and U.S. dollar swap risks.

Substantially all the debt of the Government is issued at fixed rates. The Government has interest rate swap agreements expiring in 1989, 1990 and 1995 on U.S. $1.9 billion in notional principal. The Government has assumed a variable interest rate determined by the London Inter-bank Offered Rate (LIBOR) market against a weighted average 10.58% fixed interest rate position assumed by third parties.

The Government has also entered into currency swap agreements expiring in 1991, 1992 and 1993 which have the effect of converting future exchange fluctuation risks of Yen debt totalling 180,000 million Yen to U.S. dollar risks totalling $1,086 million.

During the year the Government has also entered into two domestic interest rate swap agreements expiring in 1992 and 1993 on $300 million in notional principal. The interest rate on these two agreements is tied to the three-month Bankers' acceptance rate and quantified quarterly.

The proceeds of Canada's borrowings in foreign currency have been advanced to the Exchange Fund Account. Interest on all swap transactions is recorded in a consistent manner in the financial statements.

14. Borrowing Authorities

The following table shows the borrowing authorities available and the use of such authorities for the years ended March 31, 1988 and 1987, and reconciles the use of such authorities to the change in unmatured debt as reported on the Statement of Assets and Liabilities.

	(in millions of dollars)							
	1988				1987			
	Available	Used	Lapsed	Available for use in subsequent years	Available	Used	Lapsed	Available for use in subsequent years
Authorities which impose a ceiling through borrowing authority acts	25,400	21,979	3,421		28,200	26,337	163	1,700
Section 39 of the Financial Administration Act[1]					1,150	600	550	
Total use of authorities	25,400	21,979	3,421		29,350	26,937	713	1,700
Net increase in unmatured debt		21,502				26,031		
Net change in matured Canada savings bonds not yet redeemed		−93				87		
Change in internal holding of Government debt excluding Canada Pension Plan		370				593		
Foreign currency adjustments		200				400		
Total use of borrowing authorities		21,979				26,937		

[1] Authorizes the Government to borrow, for a fixed period not exceeding six months, amounts necessary to ensure that the Consolidated Revenue Fund will be sufficient to meet lawfully authorized disbursements.

15. Accounts Receivable

Non-tax accounts receivable including amounts receivable to be credited to votes represent billed but uncollected and/or unbilled and accrued financial claims arising from amounts owed to the Government for use of its assets or for services rendered as of the accounting date. Non-tax accounts receivable of the Government as at March 31, 1988, amounted to approximately $2.1 billion (approximately $1.9 billion in 1987) net of an allowance for doubtful accounts. Details of accounts receivable can be found in Section 4 of Volume II (Part II) of the Public Accounts.

16. Contractual Commitments

A contractual commitment represents a written obligation to outside organizations or individuals as a result of a contract. The nature of the Government's activities requires it to enter into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee it is considered a capital lease. All other leases are classified as operating leases. Contractual commitments can be classified into four categories; fixed assets, purchases, operating leases and capital leases.

All contractual commitments of $100 million or more per project are reported in the case of fixed assets, purchases and operating leases. In the case of capital leases, all capital lease arrangements with total minimum lease payments remaining at year-end in excess of $1 million per contract are reported.

The following amounts represent contractual commitments at March 31, 1988 which will result in substantial outlays in future years.

i. *Fixed Assets and Purchases*

	(in millions of dollars)	
	1988[1]	
	Total estimated cost	Outstanding commitment
Fixed assets	18,674	6,482
Purchases	1,009	251
Total	19,683	6,733
Outstanding commitment by year:		
1989		1,484
1990		1,797
1991		1,282
1992		745
1993		531
1994/98		894
		6,733

Details can be found in Section 12 of this volume.
[1] Figures for 1987 are not available.

ii. *Capital Leases*

	(in millions of dollars)	
	1988	1987[1]
Scheduled minimum lease payments to be made in:		
1989	57	55
1990	58	54
1991	56	54
1992	53	52
1993	53	50
1994/98	267	251
1999/2003	267	251
2004/08	282	251
2009/13	281	252
2014/18	108	172
2019/23	62	82
Total commitments under capital lease arrangements (minimum lease payments)	1,544	1,524
Less: imputed interest executory costs	1,075	1,074
	3	
Net commitments under capital lease arrangements	466	450

Details can be found in Section 12 of this volume.
[1] Figures for 1987 are for one year increments from 1988 to 1992 and for increments of 5 years for 1993 to 2022.

17. Insurance Programs

Three Crown corporations operate insurance programs as agents of Her Majesty. The insurance programs are intended to operate on a self-sustaining basis but in the event that such corporations do not have sufficient funds to meet their obligations, the Government provides the required financing through appropriations, either budgetary or non-budgetary. The Government is of the opinion that no allowance need be established in its financial statements for these insurance programs.

The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits with member banks and trust and loan companies for up to $60,000 per depositor per institution. Total insured deposits at March 31, 1988 were $211,755 million ($200,277 million at March 31, 1987). The CDIC registered a profit for the year ended March 31, 1988 of $133 million (in 1987, the loss was $10 million). The deficiency of the CDIC's Deposit Insurance Fund at March 31, 1988 was $1,136 million ($1,269 million at March 31, 1987). The deficiency has been funded in part by loans from the Government of $1,334 million at March 31, 1988 ($1,203 million at March 31, 1987). Amendments to the CDIC Act effective June 30, 1987, allow for premium levels to be set by the Governor in Council, at amounts not to exceed 1/6 of 1% of insured deposits. Other amendments allow for premium surcharges in risk situations and raise the loan limits from the Consolidated Revenue Fund from $1.5 billion to $3 billion. The Government is of the opinion that, based on current information, this restructuring will allow CDIC, over time, to eliminate its deficiency without budgetary support from the Government.

The Canada Mortgage and Housing Corporation administers the Mortgage Insurance Fund (MIF). The MIF provides insurance for mortgage lending on Canadian housing by pri-

vate institutions. Insurance in force at March 31, 1988 was $42,800 million ($40,299 million at March 31, 1987). The MIF had income for the year ended March 31, 1988 of $157 million ($54 million in 1987). The deficiency of the MIF at March 31, 1988 was $261 million ($418 million at March 31, 1987). Budgetary financial assistance is provided by the Government only to the extent that internally generated funds are insufficient to support cash outflows. In this regard, the MIF's current excess of revenues over disbursements has resulted in investments in securities of $336 million at March 31, 1988 ($143 million in 1987).

The Export Development Corporation provides export and foreign investment insurance for the purpose of facilitating and developing export trade. Insurance in force at March 31, 1988 was $3,160 million ($2,643 million in 1987). The Corporation's premium revenues have been adequate to provide for the full costs of claims experienced to date and to establish an allowance for possible future claims based on past claims experience.

This information has not been audited because the three corporations have financial years other than March 31, 1988. Financial statements of these corporations and their insurance funds on a calendar year basis are reproduced in Volume III of the Public Accounts. Details of the transactions for these three insurance programs for the year ended March 31, 1988 can be found in Section 12 of this volume.

18. Contingent Liabilities of the Government of Canada

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. The contingent liabilities of the Government consist of explicit guarantees and potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items.

The Government has six comprehensive native land claims under negotiation which is the maximum number that may be negotiated at any one time. An additional 20 comprehensive native claims have been validated and are awaiting negotiation. A total of 100 specific native claims were also at various stages of the negotiation process as at March 31, 1988. A further 183 specific claims were under review to determine their acceptability for negotiation pursuant to the provisions of the policy on specific claims. The amount of land, financial and other benefits required to settle both comprehensive and specific native claims cannot be determined in advance of settlement and therefore no amount for such claims is included in contingent liabilities. Failure to reach an acceptable agreement could lead to future litigation cases which would then be reported as contingent liabilities.

The contingent liabilities of the Government as at March 31, 1988 amounted to $8,625 million and are summarized in the following table:

	(in millions of dollars)	
	1988[1]	1987
i) Explicit guarantees by the Government		
Borrowings by other than Crown corporations	4,409	3,801
Insurance programs of the Government	1,396	1,440
Other explicit guarantees	286	341
ii) Pending and threatened litigation[2]	2,534	2,640
	8,625	8,222

[1] Details can be found in Section 12 of this volume.

[2] Includes $1.6 billion ($1.7 billion in 1987) related to native statutory and treaty obligations. This amount represents plaintiffs' claims in 54 (46 in 1987) litigation cases. There are another 89 (96 in 1987) similar cases, for which amounts are not stated in the claims, and for which it is not possible to determine the amounts that may be ultimately payable.

OPINION OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

I have examined the statement of assets and liabilities of the Government of Canada as at March 31, 1988 and the statements of revenue and expenditure and accumulated deficit, transactions, and use of appropriations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

In my opinion, these financial statements present information in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements applied on a basis consistent with that of the preceding year. Further, in my opinion, the statement of use of appropriations presents fairly a summary of appropriations available and used for the year ended March 31, 1988 in accordance with the accounting policies stated in Note 1(ix). However, in my opinion, because of the stated accounting policies that I consider inappropriate as outlined in Reservations 1, 2 and 3, the statements of assets and liabilities, revenue and expenditure and accumulated deficit, and transactions do not present fairly the financial position of the Government as at March 31, 1988 and the results of its operations and its financial requirements for the year then ended.

Reservation 1: Failure to Provide for Crown Corporation Borrowings

In accordance with the accounting policy stated in Note 1(vii), amounts receivable from sovereign states are not reduced in value unless a state has formally repudiated its debts. The Government has used this accounting policy in determining whether assets of agent Crown corporations have sufficient value to repay corporate borrowings. If borrowings exceed the corporations' ability to repay, a liability is recorded by the Government under the accounting policy in Note 1(i). The purpose of this policy is to recognize corporate borrowings that the Government will likely have to repay.

As described in Note 12, the Canadian Wheat Board, an agent Crown corporation, has borrowed $3.8 billion mainly to finance accounts receivable from sales of grain. The receivables include $3.2 billion from countries that are experiencing difficulties in repaying their debts. In my judgement, sound accounting practice requires that accounts receivable be reduced in value in circumstances where receipt is uncertain. I believe that the value of the Board's assets has been impaired by at least $1.3 billion, putting the Government at risk for at least this amount of Board borrowings. However, application of the accounting policy stated in Note 1(vii) does not permit this risk to be recognized because the countries that owe money to the Board have not formally repudiated their debts.

I believe that an appropriate allowance for Canadian Wheat Board borrowings should be recorded by the Government. If this were done, reported liabilities and accumulated deficit would be increased by at least $1.3 billion ($1.1 billion in 1987).

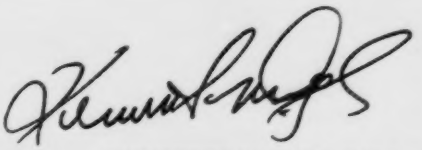
Reservation 2: Failure to Consolidate the Financial Statements of Crown Corporations

As described in Note 1(i), the assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations are excluded from the figures shown on the face of the accompanying statements of assets and liabilities, revenue and expenditure and accumulated deficit, and transactions of the Government of Canada. As a result, I believe that the Government's financial statements do not provide a comprehensive and complete summary of the full nature and extent of the financial affairs and resources for which the Government is responsible. The Government and the Canadian Institute of Chartered Accountants are conducting studies to determine the extent to which and how the separate financial statements of Crown corporations should be consolidated with those of the Government, and the alternative presentation that would be appropriate for any not consolidated.

Reservation 3: Unrecorded Liabilities

In accordance with the accounting policy stated in Note 1(v), financial obligations in respect of indexing employee pensions are not fully recorded in the accompanying statements of assets and liabilities, revenue and expenditure and accumulated deficit, and transactions of the Government of Canada. As disclosed in Note 11, if the full amount of these obligations had been recorded, reported liabilities and accumulated deficit would be increased by approximately $4.2 billion ($3.5 billion in 1987).

Additional information and comments on the financial statements and this opinion are included in my observations in Chapter 2 of my annual Report to Parliament.



Ottawa, Canada
August 15, 1988

KENNETH M. DYE, F.C.A.
Auditor General of Canada

SECTION 3

1987-88
PUBLIC ACCOUNTS

Budgetary Revenue

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BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government. Revenue is generally reported in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid. Revenue is reported after deducting refunds paid and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

Revenue for a fiscal year, therefore, includes receipts credited to the Receiver General by the Bank of Canada and the chartered banks by March 31st, and amounts received in Government offices by March 31st, but not deposited until April, or not credited to the Receiver General until April. Revenue also includes the amounts received in the mail on the first working day of April, except where it is clear that it was the remitter's intention to discharge an obligation arising in the new fiscal year.

The main factors affecting tax revenue are variations in economic conditions, changes in tax rates, and changes in the base on which taxes are calculated. Although a taxpayer's income tax liability relates to the income of a taxation year, advance collection of personal and corporation income taxes by payroll deductions and instalment payments result in a distribution of receipts throughout the year.

Budgetary Revenue in 1987-88

Total net budgetary revenue from outside parties (Table 3.1) increased by 13.6% or $11,668 million, to $97,452 million. Tax revenue, which accounts for over 90% of total revenue, increased by $10,869 million while non-tax revenue increased by $799 million.

The growth in total budgetary revenue in 1987-88 largely reflects the strong performance of the Canadian economy throughout 1987 which translated into significant employment and income gains, as well as increases in consumer and business expenditures. The impact of fiscal and cash management initiatives introduced in past budgets, particularly those relating to the acceleration of source deduction remittances and asset sales, also contributed to the growth in budgetary revenue.

Personal income tax revenue, which accounts for about 46.3% of budgetary revenue, increased by $7,247 million in 1987-88. Strong advances in employment, coupled with the impact of the source deduction acceleration initiative and a slower pace of refunds in 1987-88 than in 1986-87 were the most important factors contributing to the growth in personal income tax revenue. The source deduction acceleration initiative, announced in the February 1987 Budget and effective January 1, 1988, requires employers with average monthly remittances of $15,000 or more to remit source deductions (income taxes, CPP contributions and unemployment insurance premiums) on a twice-monthly basis, rather than just once a month as was previously the case. This acceleration of remittances had no impact on an individual taxpayer's liability. The impact of this initiative on personal income tax revenue resulted in a one-time increase, estimated at $1.2 billion, or about 17% of the total increase in personal income tax revenue in 1987-88. Ongoing impacts of past budget measures, designed in part to restore the yield from the tax system, also impacted on the 1987-88 results. These included: the restriction of the indexation of personal income tax exemptions and tax brackets to the annual increase in the Consumer Price Index that exceeds 3%, the 3% surtax on basic federal tax and the introduction of the minimum tax. The impact of these measures was partially offset by an increase in the disability deduction, increased deductions for residents of the North and certain isolated communities, the impact of increases in the refundable Child Tax Credit and the introduction of the refundable Sales Tax Credit.

Corporation income tax collections increased by 10% to $10,878 million in 1987-88. This increase primarily reflects the strong recovery in corporate profits, which rose by an estimated 25% in 1987. The impact of changes to the tax system introduced in past budgets also contributed to the increase in collections. These changes included: the elimination of the inventory allowance, the introduction of a 3% surtax on federal income tax payable by all corporations and a reduction in the rate of the general investment tax credits. However, the impact of the strong growth in corporate profits and tax increasing measures was offset to a considerable extent by the application of unused losses and deductions, the reduction in statutory tax rates and the extension of the refundability provisions of the investment tax credit.

In 1987-88, unemployment insurance contributions increased 9.1%, reaching a level of $10,425 million. The increase was due to the strong gains in employment throughout 1987 and an increase in the level of insurable earnings and the impact of the twice-monthly remittance of source deductions by large employers. Premium rates, which under the

Unemployment Insurance Act, could have been increased in 1987, have remained unchanged since 1985.

Sales and excise taxes and duties increased $1,892 million, or 9% to $22,941 million in 1987-88. The increase in 1987-88 is largely due to the strength in consumer and business spending in 1987 and to the January 1, 1987 and April 1, 1987 increases in the excise tax on gasoline, aviation gas and diesel fuel. In addition, changes in the method of computing the motive fuel tax, designed to improve compliance and administration, the broadening of the sale tax base to include a wide range of snack foods and an increase in the specific excise taxes and duties on cigarettes and other tobacco products, contributed to increase sales and excise tax revenues. However, the impact of these factors was significantly dampened by the effect of other discretionary factors. These included: the final round of tariff rate reductions as specified under the 1979 Multilateral Trade Negotiations Agreement, reductions in the quarterly indexation factor applied to the federal sales tax rate for gasoline and diesel fuel and the elimination, effective October 1, 1986, of the Petroleum and Gas Revenue Tax.

Non-tax revenue increased 13.5% to $6,714 million in 1987-88. Over one-half of the increase was attributable to the sale of Teleglobe Canada, while the remainder reflects increased Exchange Fund Account profits and the effect of other various cash management initiatives.

Revenue by Main Classification and Source

Table 3.1 presents revenue by main classification and source on both a gross and net basis and segregates revenue internal to the Government from revenue received from outside parties. The difference between gross and net revenue is revenue credited to appropriations.

In this table, revenue from outside parties represents revenue received from organizations and individuals outside the Government of Canada as an accounting entity while revenue internal to the Government represents revenue generated from transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of this volume.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total net revenue" represents all budgetary revenue recorded in the accounts of Canada in accordance with the accounting policies of the Government. "Total gross revenue" is derived by adding to "Total net revenue" all "Revenue credited to appropriations".

TABLE 3.1

REVENUE BY MAIN CLASSIFICATION AND SOURCE
(in millions of dollars)

	1987-88							
	Gross revenue			Revenue credited to appropriations		Net revenue		
	From outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	From outside parties[2]	Internal to the Government	Total
Tax revenue—								
Income tax—								
Personal	45,125		45,125			45,125		45,125
Corporation	10,878		10,878			10,878		10,878
Unemployment insurance contributions	10,425		10,425			10,425		10,425
Non-resident	1,162		1,162			1,162		1,162
	67,590		*67,590*			*67,590*		*67,590*
Excise taxes and duties—								
Sales tax	12,927	57	12,984			12,927	57	12,984
Customs import duties	4,385	5	4,390			4,385	5	4,390
Excise duties	1,459		1,459			1,459		1,459
Other	2,002		2,002	435		1,567		1,567
	20,773	*62*	*20,835*	*435*		*20,338*	*62*	*20,400*
Energy taxes—								
Excise tax—Gasoline	2,286		2,286			2,286		2,286
Petroleum and gas revenue tax	– 75		– 75			– 75		– 75
Excise tax—Aviation gas and diesel fuel	385		385			385		385
Natural gas and gas liquids tax								
Oil export charges	1		1			1		1
Petroleum compensation charge	54		54	54				
Canadian Ownership special charge	6		6			6		6
	2,657		*2,657*	*54*		*2,603*		*2,603*
	23,430	*62*	*23,492*	*489*		*22,941*	*62*	*23,003*
Other tax revenue	207		207			207		207
Total tax revenue	91,227	62	91,289	489		90,738	62	90,800
Non-tax revenue								
Return on investments, Table 3.2—								
Bank of Canada	1,844		1,844			1,844		1,844
Canada Mortgage and Housing Corporation	853		853			853		853
Farm Credit Corporation	324		324			324		324
Exchange Fund Account	752		752			752		752
Interest on bank deposits	279		279			279		279
Other return on investments	532	153	685	36	144	496	9	505
	4,584	*153*	*4,737*	*36*	*144*	*4,548*	*9*	*4,557*
Proceeds from sales	858	231	1,089	220	222	638	9	647
Refunds of previous years' expenditure	369	13	382			369	13	382
Privileges, licences and permits	487	5	492	206		281	5	286
Services and service fees	1,203	2,029	3,232	997	2,026	206	3	209
Domestic coinage	178		178			178		178
Premium and discount on exchange								
Other non-tax revenue	688	1,184	1,872	194	1,144	494	40	534
	3,783	*3,462*	*7,245*	*1,617*	*3,392*	*2,166*	*70*	*2,236*
Total non-tax revenue	8,367	3,615	11,982	1,653	3,536	6,714	79	6,793
Total revenue[3]	99,594	3,677	103,271	2,142	3,536	97,452	141	97,593

[1] Less than $500,000.
[2] Reflected on the Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of this volume.
[3] Additional details are provided in Table 6 in Section 1 of Volume II (Part I).

1986-87							
Gross revenue			Revenue credited to appropriations		Net revenue		
From outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	From outside parties[2]	Internal to the Government	Total
37,878		37,878			37,878		37,878
9,885		9,885			9,885		9,885
9,558		9,558			9,558		9,558
1,355		1,355			1,355		1,355
58,676		*58,676*			*58,676*		*58,676*
11,972	50	12,022			11,972	50	12,022
4,187	4	4,191			4,187	4	4,191
1,470		1,470			1,470		1,470
1,803		1,803	348		1,455		1,455
19,432	*54*	*19,486*	*348*		*19,084*	*54*	*19,138*
1,279		1,279			1,279		1,279
473		473			473		473
213		213			213		213
1		1			1		1
(1)		(1)			(1)		(1)
9		9	9				
– 1		– 1			– 1		– 1
1,974		*1,974*	*9*		*1,965*		*1,965*
21,406	*54*	*21,460*	*357*		*21,049*	*54*	*21,103*
144		144			144		144
80,226	54	80,280	357		79,869	54	79,923
1,936		1,936			1,936		1,936
866		866			866		866
372		372			372		372
366		366			366		366
219		219			219		219
496	159	655	21	144	475	15	490
4,255	*159*	*4,414*	*21*	*144*	*4,234*	*15*	*4,249*
519	186	705	175	176	344	10	354
331	14	345			331	14	345
426		426	188		238		238
1,086	2,247	3,333	888	2,239	198	8	206
53		53			53		53
41		41	1		40		40
639	1,135	1,774	162	1,101	477	34	511
3,095	*3,582*	*6,677*	*1,414*	*3,516*	*1,681*	*66*	*1,747*
7,350	3,741	11,091	1,435	3,660	5,915	81	5,996
87,576	3,795	91,371	1,792	3,660	85,784	135	85,919

Tax Revenue

The major tax changes which had an effect on the tax revenue for 1987-88 are described at the beginning of this section under the caption "Budgetary Revenue in 1987-88".

Personal Income Tax

This tax is levied on personal income under the provisions of the Income Tax Act.

In 1987-88, personal income tax was the largest source of Government revenue. It amounted to $45,125 million, or 46% of total net revenue.

Corporation Income Tax

This tax is levied on corporation income under the provisions of the Income Tax Act.

Corporation income tax amounted to $10,878 million in 1987-88, or 11% of total net revenue.

Unemployment Insurance Contributions

This account records the contributions from employers and employees to the Unemployment Insurance Account.

Non-Resident Income Tax

The non-resident income tax is levied on the income earned in Canada by non-residents. It is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts, paid to non-residents. It amounted to $1,162 million in 1987-88, or 1% of total net revenue.

Excise Taxes and Duties

Excise taxes and duties totalled $22,941 million in 1987-88, or 24% of total net revenue.

Sales tax

The sales tax, totalling $12,927 million in 1987-88, was the most important tax levied under the Excise Tax Act.

Customs import duties

The revenues from customs import duties, consisting mainly of *ad valorem* taxes on the importation of goods, totalled $4,385 million in 1987-88.

Excise duties

Excise duties, which totalled $1,459 million in 1987-88, are levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act.)

Excise tax—Gasoline

Net receipts from the excise tax—Gasoline were $2,286 million in 1987-88. Under certain conditions, the amounts received may be refunded to purchasers. As of March 31, 1988, $2,340 million was received, and $54 million was refunded and charged to revenue.

Petroleum and gas revenue tax

The petroleum and gas revenue tax came into effect on January 1, 1981, and was applicable to net operating revenues related to the production of oil and gas. The petroleum and gas revenue tax was eliminated effective October 1, 1986.

Aviation gas and diesel fuel

This tax, which came into effect during 1985-86, is imposed on diesel fuel and aviation turbo fuel.

Natural gas and gas liquids tax

This tax, which came into effect during 1980-81, was imposed on all sales of natural gas and gas liquids. It was eliminated effective June 1, 1985.

Oil export charges

Oil export charges were collected in respect of oil produced in, and exported from, provinces.

The oil export charges were eliminated effective June 1, 1985.

Canadian Ownership special charge

This special charge was levied to increase public ownership of the oil and gas industry in Canada. It was eliminated effective June 1, 1985.

Non-Tax Revenue

Return on Investments

Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties.

Return on investments is summarized in Table 3.2. Commencing in 1986-87, the presentation of this table has been changed to agree the total ministerial return on investments amount as reported in Table 6 in Section 1 of Volume II (Part I) to the amount as reported in Table 3.1. The reconciling items include the Exchange Fund Account adjustment to recognize the international reserves held in the Account, and the interest on loans to the Unemployment Insurance Account and the Western Grain Stabilization Account. The return on investments internal to the Government has been deducted from the total net return on investments to obtain the total net return on investments from outside parties. Revenue credited to appropriations from outside parties has been added to the latter to obtain total gross return on investments from outside parties.

TABLE 3.2

RETURN ON INVESTMENTS[2]
(in millions of dollars)

	1987-88	1986-87	Increase or decrease (–)
Loans, investments and advances—			
Crown corporations—			
Lending institutions—			
Canada Deposit Insurance Corporation	117	80	37
Canada Mortgage and Housing Corporation	853	866	– 13
Export Development Corporation	5	8	– 3
Farm Credit Corporation	324	372	– 48
Federal Business Development Bank	3	10	– 7
	1,302	*1,336*	*– 34*
All other Crown corporations—			
Air Canada	12	14	– 2
Atomic Energy of Canada Limited	62	63	– 1
Canadian National Railway Company	17	18	– 1
Other—			
Bank of Canada	1,844	1,936	– 92
Canadian Dairy Commission	4	7	– 3
Eldorado Nuclear Limited	1		1
Northern Canada Power Commission	16	15	1
Royal Canadian Mint	15	4	11
Teleglobe Canada	17	(1)	17
Vancouver Port Corporation	(1)	6	– 6
Miscellaneous	7	15	– 8
	1,995	*2,078*	*– 83*
	3,297	*3,414*	*– 117*
Provincial and territorial governments	79	94	– 15
National governments including developing countries	45	55	– 10
International organizations		(1)	(1)
Veterans' Land Act Fund—Advances	7	9	– 2
Joint and mixed enterprises	3	7	– 4
Miscellaneous	23	2	21
	157	*167*	*– 10*
	3,454	3,581	– 127
Foreign exchange accounts—			
Exchange Fund Account	752	366	386
International Monetary Fund—Subscriptions	6	9	– 3
	758	375	383
Cash—			
Interest on bank deposits	279	219	60
Other accounts—			
Interest on investment *re*: military purchases	25	24	1
Government's holdings of unmatured debt	23	18	5
Baie Verte Mines		6	– 6
Supply revolving fund	6	6	
Other	12	20	– 8
	66	74	– 8
Total net return on investments	4,557	4,249	308
Return on investments internal to the Government	– 9	– 15	6
Total net return on investments from outside parties	4,548	4,234	314
Revenue credited to appropriations from outside parties	36	21	15
Total gross return on investments from outside parties	4,584	4,255	329

(1) Less than $500,000.
(2) Additional details are provided in Table 6 in Section 1 of Volume II (Part I).

Proceeds from Sales

Proceeds from sales totalled $638 million in 1987-88. Of this amount, $509 million results from the Government's policy of privatization.

In accordance with its policy of privatization, the Government sold to the private sector all or part of the share capital or assets of a number of Crown and other corporations. The proceeds from these sales were included in non-tax revenue and relate to transactions occurring in 1987-88 except where otherwise disclosed. Table 3.3 presents the proceeds from sales resulting from the privatization.

TABLE 3.3

PROCEEDS FROM SALES RESULTING FROM PRIVATIZATION
(in millions of dollars)

Name of corporation sold[1]	Status	Date of sale	1987-88 Amount
Teleglobe Canada[2]	Crown corporation	April 1987	423
Canadair Limited[3]	Crown corporation	December 1986	57
Canada Development Corporation[4]	Joint and mixed enterprise	June 1987	26
Varity Corporation[5]	Investment of the Canada Development Investment Corporation, a Crown corporation	February 1988	3
			509

[1] An amount of $104 million was received during the year from Fishery Products International Limited in consideration for the assets of 125459 Canada Limited, its parent corporation established for the purpose of restructuring the Newfoundland fishery. Such assets were valued on the books of the Government at $167 million. The difference, $63 million, was charged to expenditure with no impact on the deficit, since this amount had been previously fully provided for in the Government's allowance for loans, investments and advances.

[2] When privatized, the Government received a total of $611 million from Teleglobe Canada, Memotec Data Inc. as well as from its subsidiary Teleglobe Canada Inc. From total proceeds, $129 million represented corporate income taxes from the latter two companies as a result of the sale and $37 million was applied to cover contingency and selling costs. An amount of approximately $20 million has yet to be recorded. The balance of $423 million was credited to non-tax revenue.

[3] Prior to its sale, Canadair Limited declared and paid a dividend of $57 million to the Canada Development Investment Corporation (CDIC) which was subsequently remitted to the Government in the current fiscal year.

[4] The amount of $26 million represents the difference between the proceeds from the sale of $120 million and the cost to the Government's remaining 8,886,434 shares, which were recorded at $94 million.

[5] The amount of $3 million represents the sale of this Corporation's warrants which were acquired by CDIC as a result of the 1986 reorganization of Massey Ferguson.

SECTION 4

1987-88
PUBLIC ACCOUNTS

Estimates and Appropriations

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Estimates and appropriations—	
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Source and disposition of authorities—Annual and statutory	4.3

ESTIMATES AND APPROPRIATIONS

Parliamentary Spending Authorities

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in appropriation acts and are generally referred to as "annual" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Annual authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Both the budgetary expenditure amounts and the non-budgetary requirements for loans, investments and advances are included under each type of spending authority, annual and statutory.

Table 4.1 presents, for the year ended March 31, 1988, a summary of parliamentary spending authorities requested and approved (annual authority), and estimated uses of authorities already granted (statutory authority).

A Statement of Use of Appropriations by ministry, as examined by the Auditor General, is presented in Section 2 of this volume. Additional details on the use of appropriations by ministry and by type (annual and statutory) are given in Section 1 (Table 3) of Volume II (Part I), and in the ministerial sections of the same volume.

TABLE 4.1

PARLIAMENTARY SPENDING AUTHORITIES
(in millions of dollars)

	Authority		
	Annual	Statutory	Total
ESTIMATES			
Spending proposals presented to Parliament:			
Main Estimates—Budgetary	37,827	72,314	110,141
Non-budgetary	**59**	**– 128**	**– 69**
Supplementary Estimates (A)—Budgetary	700		700
Supplementary Estimates (B)—Budgetary	583		583
Non-budgetary	**110**		**110**
Supplementary Estimates (C)—Budgetary	1,872	999	2,871
Non-budgetary	**9**	**14**	**23**
Supplementary Estimates (D)—Budgetary	804		804
Supplementary Estimates (E)—Budgetary	729	873	1,602
Non-budgetary	**31**	**10**	**41**
Total—Budgetary	42,515	74,186	116,701
Non-budgetary	**209**	**– 104**	**105**
APPROPRIATIONS			
Granted by Parliament in appropriation acts:			
Appropriation Act No. 1—Budgetary[1]	10,444		
Non-budgetary[1]	**15**		
Appropriation Act No. 2—Budgetary	700		
Appropriation Act No. 3—Budgetary[1]	27,383		
Non-budgetary[1]	**44**		
Appropriation Act No. 4—Budgetary	2,455		
Non-budgetary	**119**		
Appropriation Act No. 5—Budgetary	804		
Appropriation Act No. 6—Budgetary	729		
Non-budgetary	**31**		
Total—Budgetary	42,515		
Non-budgetary	**209**		

Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.
[1] Appropriation Acts No. 1 and No. 3 represent the total amount of the Main Estimates.

Source and Disposition of Authorities—Annual and Statutory

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

Table 4.2 presents details of the total available parliamentary spending authorities. They include authorities available from previous years, parliamentary spending authorities as per Table 4.1 and various adjustments which are explained in the notes to the table.

Table 4.3 presents a summary of the source and disposition of authorities by type (annual and statutory) for the year ended March 31, 1988.

Further ministerial details are presented in Section 1 (Table 3) of Volume II (Part I).

TABLE 4.2

TOTAL AVAILABLE PARLIAMENTARY SPENDING AUTHORITIES
(in millions of dollars)

	Available from previous years	Main and Supplementary Estimates	Adjustments and transfers[1]	Total available parliamentary spending authorities
Annual—Budgetary	22	42,515	– 85	42,452
Non-budgetary	**1,861**	**209**	**470**	**2,540**
Statutory—Budgetary	903	74,186	717	75,806
Non-budgetary	**25,403**	**– 104**	**2,264**	**27,563**
Total—Budgetary	925	116,701	632	118,258
Non-budgetary	**27,264**	**105**	**2,734**	**30,103**

Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.
[1] These adjustments and transfers include items such as:
(a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from Payables at Year End (PAYE);
(b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
(c) adjustments to authorities granted in statutes other than appropriation acts.
Further details can be obtained by referring to the adjustments and transfers column of the Ministry Summary in the ministerial sections of Volume II (Part I).

TABLE 4.3

SOURCE AND DISPOSITION OF AUTHORITIES—ANNUAL AND STATUTORY
(in millions of dollars)

	Total available for use[1]	Used	Lapsed	Overexpended	Available for use in subsequent years
Annual—Budgetary	42,452	41,006	1,519	– 96	23
Non-budgetary	**2,540**	**603**	**83**		**1,854**
Statutory—Budgetary	75,806	74,104	584		1,118
Non-budgetary	**27,563**	**325**	**42**		**27,196**
Total—Budgetary	118,258	115,110	2,103	– 96	1,141
Non-budgetary	**30,103**	**928**	**125**		**29,050**

Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.
[1] Represents total available parliamentary spending authorities (Table 4.2).

SECTION 5

1987-88
PUBLIC ACCOUNTS

Budgetary Expenditure

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BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year and in the supplementary period including accounts payable at year end. In addition, budgetary expenditure may also include charges related to the provision for valuation of loans, investments and advances, the allowance for borrowings of agent Crown corporations, and accounts payable and other allowances related to statutory items and annual appropriations. As well, net expenditures of the Unemployment Insurance Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts and other specified purpose accounts are also included.

Expenditure excludes amounts charged to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

Budgetary Expenditure in 1987-88

Total net budgetary expenditure with outside parties increased 7.9% to $125,535 million compared to an increase of 4.6% in 1986-87. Most of the acceleration in the rate of growth was attributable to higher public debt charges and the impact of the low grain prices on farm incomes which has resulted in increased payments under various farm income support programs and additional assistance under the Special Canadian Grains programs.

Public debt charges, which account for 23.1% of total Government spending, rose $2,370 million, or 8.9%, to $29,028 million in 1987-88. The increase in public debt charges largely reflects the higher stock of debt as interest rates were marginally lower.

Total program expenditures — that is — total Government spending excluding public debt charges — increased 7.6% to $96,507 million. Major contributors to the increase in program spending included increased subsidy payments to farmers, higher old age security benefits, increased fiscal transfers to provinces and higher expenditures on defence and foreign assistance. Dampening the overall increase in program spending was the impact of the various restraint measures that the Government has introduced since November 1984. These included the phasing-out and reduction of various expenditure programs, limits on indexation, reductions in the number of person-years and other actions taken to control direct operating costs.

The Social Development envelope accounts for about 60% of program spending. A large portion of spending in this envelope is formula-funded or demand-driven, with changes reflecting developments in economic activity and the underlying population bases. In 1987-88, spending increased by 3.8% to $56,636 million. Nearly one-half of the increase was due to higher old age security benefits, reflecting increases in the eligible population and in the level of benefits which are indexed to quarterly changes in the consumer price index. Other major contributors included increased assistance to the various housing programs and higher transfers to provinces under the Canada Assistance Plan. In contrast, the strength in the economy and the accompanying improvements in the labour market situation restrained the growth in unemployment insurance benefits. Although total entitlements under Established Programs Financing increased by about 5%, the strength in the economy and the accompanying effect on tax bases resulted in an increase in the value of tax points, which moderated the growth in direct cash transfers.

The largest increase occurred in the Economic and Regional Development envelope. After recording declines in both 1985-86 and 1986-87, spending in this envelope increased by 20.7% to $14,232 million in 1987-88. Most of the increase was due to higher expenditures under the various agricultural assistance programs, triggered by the sharp drop in world grain prices largely provoked by the subsidy conflict between the United States and the European Economic Community countries. Substantially higher payouts were made under the Western Grain Stabilization Act. In addition, the Government introduced in 1986 the Special Canadian Grains Program as an income support program to farmers hard hit by the lower grain prices. For the 1986 and 1987 crop years, total payments amounted to $2.1 billion of which $1.5 billion was paid in fiscal year 1987-88. In addition, increased payments were also made under the Western Grain Transportation Act. Dampening the impact of these increases was the continuing impact of the elimination and phase-out of various energy-related programs as prescribed under the Western Energy Accord. Payments under the Petroleum Incentives Program declined $794 million to $154 million, while a surplus of $60 million was recorded in the Petroleum Compensation Account.

The Fiscal Arrangements envelope increased by 11.2% to $7,007 million, largely due to a large increase in equalization payments. This largely reflects the impact of robust economic growth on overall provincial revenues which had the effect of raising the five-province standard used in the equalization formula.

The External Affairs and Aid envelope rose by 18.9%. This increase largely reflects Canada's commitment to increase its Official Development Assistance disbursements at 0.5% of Gross National Product.

National Defence expenditures rose by $776 million, or 7.8%, to $10,769 million. This growth reflects Canada's commitment to its NATO allies, to increase defence spending by 2% per year in real terms, while the services to Government envelope advanced by 5.5% in 1987-88.

Expenditure by Envelope

The increasing complexity of Government responsibilities and the limited resources available to meet those responsibilities led to the Policy and Expenditure Management System (PEMS). Under this system, the Government manages the resources available to it by "envelope". Each envelope represents the resources allocated to a particular policy sector for all elements of ministerial spending relating to that sector.

Expenditure by Envelope and Source

Table 5.1 presents expenditure by envelope and source. The table is presented on both a gross and a net basis and segregates expenditure with outside parties from expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as an accounting entity while expenditure internal to the Government represents expenditure incurred as a result of transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of this volume.

Revenue credited to appropriations represents revenue that has been credited to budgetary expenditure rather than budgetary revenue where such authority has been granted by Parliament.

"Total net expenditure" represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government. "Total gross expenditure" is derived by adding to "Total net expenditure" all "Revenue credited to appropriations".

TABLE 5.1

EXPENDITURE BY ENVELOPE AND SOURCE
(in millions of dollars)

	1987-88							
	Gross expenditure			Revenue credited to appropriations		Net expenditure		
	With outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	With outside parties[2]	Internal to the Government	Total
Social development—								
Old age security benefits, guaranteed income supplements and spouses' allowances	14,349		14,349			14,349		14,349
Unemployment insurance benefits	10,487		10,487			10,487		10,487
Established programs financing—								
Insurance and medical care services	6,558		6,558			6,558		6,558
Education support	2,242		2,242			2,242		2,242
Canada Assistance Plan	4,246		4,246			4,246		4,246
Family allowances	2,564		2,564			2,564		2,564
Justice and legal	2,755	18	2,773	437	9	2,318	9	2,327
Social assistance—Indians and Inuit	2,330	1	2,331			2,330	1	2,331
Direct job creation and training	1,929	1	1,930			1,929	1	1,930
Veterans benefits	1,609		1,609			1,609		1,609
Housing	1,885		1,885			1,885		1,885
Television, film and radio	1,097		1,097			1,097		1,097
Other	5,081	1,018	6,099	59	1,012	5,022	6	5,028
	57,132	*1,038*	*58,170*	*496*	*1,021*	*56,636*	*17*	*56,653*
Economic and regional development	15,231	327	15,558	999	291	14,232	36	14,268
Defence	11,074	72	11,146	305	21	10,769	51	10,820
Fiscal arrangements	7,007		7,007			7,007		7,007
Services to Government	4,513	2,234	6,747	319	2,202	4,194	32	4,226
External affairs and aid	3,461	4	3,465	23	1	3,438	3	3,441
Parliament	231		231			231		231
Total program expenditure	*98,649*	*3,675*	*102,324*	*2,142*	*3,536*	*96,507*	*139*	*96,646*
Public debt, Table 5.3	29,028	2	29,030			29,028	2	29,030
Total expenditure[3]	127,677	3,677	131,354	2,142	3,536	125,535	141	125,676

(1) Less than $500,000.
(2) Reflected on the Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of this volume.
(3) Additional information is provided in Table 4 in Section 1 of Volume II (Part I).

1986-87							
Gross expenditure			Revenue credited to appropriations		Net expenditure		
With outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	With outside parties[2]	Internal to the Government	Total
13,445		13,445			13,445		13,445
10,444		10,444			10,444		10,444
6,607		6,607			6,607		6,607
2,232		2,232			2,232		2,232
4,051		4,051			4,051		4,051
2,534		2,534			2,534		2,534
2,598	41	2,639	421	36	2,177	5	2,182
2,238		2,238			2,238		2,238
1,939	2	1,941			1,939	2	1,941
1,586		1,586			1,586		1,586
1,454		1,454			1,454		1,454
1,025	1	1,026			1,025	1	1,026
4,906	988	5,894	68	983	4,838	5	4,843
55,059	*1,032*	*56,091*	*489*	*1,019*	*54,570*	*13*	*54,583*
12,625	325	12,950	833	293	11,792	32	11,824
10,270	74	10,344	277	24	9,993	50	10,043
6,302		6,302			6,302		6,302
4,148	2,359	6,507	173	2,324	3,975	35	4,010
2,912	1	2,913	20	[1]	2,892	1	2,893
207		207			207		207
91,523	*3,791*	*95,314*	*1,792*	*3,660*	*89,731*	*131*	*89,862*
26,658	4	26,662			26,658	4	26,662
118,181	3,795	121,976	1,792	3,660	116,389	135	116,524

Details of Expenditure by Envelope

Table 5.2 presents expenditure with outside parties on both a gross and net basis for major elements within each envelope.

TABLE 5.2

DETAILS OF EXPENDITURE BY ENVELOPE
(in millions of dollars)

	1988		1987	
	Gross expenditure	Net expenditure	Gross expenditure	Net expenditure
SOCIAL DEVELOPMENT				
COMMUNICATIONS—				
Department: cultural affairs	142	134	105	105
Canada Council	97	97	86	86
Canadian Broadcasting Corporation	887	887	855	855
Canadian Film Development Corporation	122	122	86	86
Canadian Radio-television and Telecommunications Commission	27	27	26	26
National Archives of Canada	46	46	51	51
National Arts Centre Corporation	16	16	15	15
National Film Board	66	66	70	60
National Library	36	36	36	36
National Museums of Canada	101	101	86	85
EMPLOYMENT AND IMMIGRATION—				
Department/Commission	13,353	13,353	13,390	13,390
Immigration Appeal Board	12	12	8	8
ENVIRONMENT	774	774	751	751
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Department	2,732	2,732	2,641	2,641
Northern Canada Power Commission	33	33		
JUSTICE—				
Department	394	394	175	175
Canadian Human Rights Commission	10	10	10	10
Commissioner for Federal Judicial Affairs	131	131	112	112
Federal Court of Canada	11	11	10	10
Law Reform Commission of Canada	4	4	4	4
Offices of the Information and Privacy Commissioners of Canada	4	4	4	4
Supreme Court of Canada	8	8	7	7
Tax Court of Canada	4	4	3	3
LABOUR—				
Canadian Centre for Occupational Health and Safety	8	8	8	8
NATIONAL HEALTH AND WELFARE—				
Department	28,841	28,790	27,660	27,603
Medical Research Council	175	175	168	168
PUBLIC WORKS—				
Canada Mortgage and Housing Corporation	1,548	1,548	1,454	1,454
SECRETARY OF STATE—				
Department	3,177	3,177	3,145	3,145
Advisory Council on the Status of Women	3	3	2	2
Social Sciences and Humanities Research Council	70	70	70	70
Status of Women—Office of the Co-ordinator	3	3	2	2
SOLICITOR GENERAL—				
Department	26	26	137	137
Canadian Security Intelligence Service	136	136	132	132
Correctional Service	747	747	745	745
National Parole Board	18	18	16	16
Royal Canadian Mounted Police	1,378	941	1,239	818
VETERANS AFFAIRS	1,609	1,609	1,586	1,586
	56,749	56,253	54,895	54,406
Provision for valuation	383	383	164	164
	57,132	56,636	55,059	54,570

TABLE 5.2

DETAILS OF EXPENDITURE BY ENVELOPE—*Continued*
(in millions of dollars)

	1988		1987	
	Gross expenditure	Net expenditure	Gross expenditure	Net expenditure
ECONOMIC AND REGIONAL DEVELOPMENT				
AGRICULTURE—				
Department	4,621	4,607	3,347	3,334
Canadian Dairy Commission	4	4	5	5
Canadian Livestock Feed Board	19	19	17	17
Farm Credit Corporation	15	15	5	5
ATLANTIC CANADA OPPORTUNITIES AGENCY	82	82		
COMMUNICATIONS—				
Department: excluding cultural affairs	182	167	173	162
CONSUMER AND CORPORATE AFFAIRS—				
Department	156	156	158	158
Competition Tribunal	1	1	1	1
Hazardous Materials Information Review Commission	(1)	(1)		
Patented Medecine Prices Review Board	1	1		
Restrictive Trade Practices Commission			1	1
Standards Council of Canada	7	7	7	7
ENERGY, MINES AND RESOURCES—				
Department	1,089	1,035	1,536	1,526
Atomic Energy Control Board	23	23	22	22
Atomic Energy of Canada Limited	175	175	218	218
National Energy Board	25	25	25	25
EXTERNAL AFFAIRS—				
Department: program for export market development	19	19	24	24
Canadian Commercial Corporation	22	22	16	16
Export Development Corporation	29	29		
FISHERIES AND OCEANS	602	602	572	572
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Western Diversification Office	52	52		
LABOUR—				
Department	234	207	213	191
Canada Labour Relations Board	7	7	6	6
REGIONAL INDUSTRIAL EXPANSION—				
Department	1,233	1,233	1,160	1,160
Cape Breton Development Corporation	102	102	164	164
Federal Business Development Bank	78	78	55	55
Investment Canada	9	9	9	9
SCIENCE AND TECHNOLOGY—				
Ministry of State	46	30	16	16
National Research Council of Canada	423	423	428	409
Natural Sciences and Engineering Research Council	338	338	320	320
Science Council of Canada	3	3	3	3
SUPPLY AND SERVICES—				
Department: unsolicited proposals for research and development and public awareness	20	20	19	19
TRANSPORT—				
Department	4,400	3,527	3,150	2,392
Canadian Aviation Safety Board	16	16	14	14
Civil Aviation Tribunal	1	1	1	1
Grain Transportation Agency Administrator	6	6	3	3
National Transportation Agency	1,155	1,155	882	882
Northern Pipeline Agency	(1)	(1)	1	1
	15,195	14,196	12,571	11,738
Provision for valuation	36	36	54	54
	15,231	14,232	12,625	11,792

TABLE 5.2

DETAILS OF EXPENDITURE BY ENVELOPE—*Continued*
(in millions of dollars)

	1988		1987	
	Gross expenditure	Net expenditure	Gross expenditure	Net expenditure
DEFENCE				
NATIONAL DEFENCE	10,810	10,505	10,013	9,736
Provision for valuation	264	264	257	257
	11,074	10,769	10,270	9,993
FISCAL ARRANGEMENTS				
FINANCE—				
Department—				
Fiscal transfer payments program	6,473	6,473	5,801	5,801
PUBLIC WORKS—				
Department: municipal grants	273	273	247	247
SUPPLY AND SERVICES—				
Department: reciprocal taxation	261	261	256	256
	7,007	7,007	6,304	6,304
Provision for valuation			- 2	- 2
	7,007	7,007	6,302	6,302
SERVICES TO GOVERNMENT				
CONSUMER AND CORPORATE AFFAIRS—				
Canada Post Corporation	387	387	431	431
FINANCE—				
Department—				
Financial and economic policies program: excluding development assistance	176	146	85	85
Canadian Import Tribunal program	2	2	2	2
Special program	4	4	6	6
Auditor General	45	45	43	43
Office of the Superintendent of Financial Institutions	1	1	28	28
Tariff Board	3	3	3	3
GOVERNOR GENERAL	8	8	8	8
NATIONAL REVENUE—				
Customs and Excise	483	483	451	451
Taxation	869	817	815	762
PRIVY COUNCIL—				
Department	44	44	45	45
Canadian Intergovernmental Conference Secretariat	3	3	3	3
Chief Electoral Officer	11	11	10	10
Commissioner of Official Languages	11	11	10	10
Economic Council of Canada	9	9	9	9
Public Service Staff Relations Board	8	8	8	8
Security Intelligence Review Committee	1	1	1	1
PUBLIC WORKS—				
Department: excluding municipal grants	1,024	978	954	898
Defence Construction (1951) Limited	14	14	13	13
National Capital Commission	103	103	62	62

TABLE 5.2

DETAILS OF EXPENDITURE BY ENVELOPE—*Concluded*
(in millions of dollars)

	1988		1987	
	Gross expenditure	Net expenditure	Gross expenditure	Net expenditure
SECRETARY OF STATE—				
Public Service Commission	124	124	123	123
SUPPLY AND SERVICES—				
Department: excluding reciprocal taxation, unsolicited proposals for research and development, and public awareness	416	225	296	238
Statistics Canada	222	222	302	296
TREASURY BOARD—				
Secretariat	368	368	305	305
Comptroller General	13	13	13	13
Privatization and Regulatory Affairs	75	75	5	5
	4,424	4,105	4,031	3,858
Provision for valuation	89	89	117	117
	4,513	4,194	4,148	3,975
EXTERNAL AFFAIRS AND AID				
ENERGY, MINES AND RESOURCES—				
Petro-Canada International Assistance Corporation	68	68	29	29
EXTERNAL AFFAIRS—				
Department: excluding program for export market development	928	905	818	798
Canadian Institute for International Peace and Security	4	4	3	3
Canadian International Development Agency	2,067	2,067	1,900	1,900
International Centre for Ocean Development	6	6	4	4
International Development Research Centre	108	108	100	100
International Joint Commission	4	4	3	3
FINANCE—				
Department—				
Financial and economic policies program: development assistance	257	257	150	150
	3,442	3,419	3,007	2,987
Provision for valuation	19	19	– 95	– 95
	3,461	3,438	2,912	2,892
PARLIAMENT				
PARLIAMENT—				
The Senate	32	32	29	29
House of Commons	178	178	161	161
Library of Parliament	12	12	12	12
	222	222	202	202
Provision for valuation	9	9	5	5
	231	231	207	207
PUBLIC DEBT				
FINANCE—				
Department—				
Public debt program	29,028	29,028	26,658	26,658
Total expenditure before provision for valuation	126,877	124,735	117,681	115,889
Provision for valuation	800	800	500	500
TOTAL	127,677	125,535	118,181	116,389

(1) Less than $500,000.

SUPPLEMENTARY STATEMENTS

Public Debt Charges

Public debt charges include interest on unmatured debt (including Canada and Treasury bills), on specified purpose accounts and on other accounts, cost of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The increase of $1,777 million in public debt charges related to unmatured debt is commensurate with an increase in the debt, which rose from $229,491 million at March 31, 1987 to $252,058 million at March 31, 1988. The increase of $591 million in public debt charges related to specified purpose accounts was due mainly to an increase in the balances of superannuation accounts.

A comparative summary of public debt charges is presented in Table 5.3. Commencing in 1986-87, changes in the presentation of the table have been made in order to disclose in greater detail the consolidated specified purpose accounts and the reconciling items between total public debt charges as reported in the Finance ministerial section (Section 10) of Volume II (Part I) and the total net expenditure of the public debt envelope as per Table 5.1. The reconciling items include the expenditure of the consolidated specified purpose accounts. Expenditure internal to the Government has been deducted from the total net expenditure of the public debt envelope to obtain the total net expenditure with outside parties. Since no portion of revenue credited to appropriations applies to the public debt envelope, the total gross public debt envelope is identical to the total net public debt envelope.

TABLE 5.3

PUBLIC DEBT CHARGES[2]
(in millions of dollars)

	1987-88	1986-87	Increase or decrease (–)
Unmatured debt—			
Marketable bonds—			
Payable in Canadian currency	11,023	10,142	881
Payable in foreign currencies	462	455	7
	11,485	*10,597*	*888*
Canada savings bonds	4,699	4,419	280
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	233	136	97
Treasury bills	6,438	5,801	637
Notes and loans—			
Payable in foreign currencies	366	539	– 173
Canada bills	94	30	64
Servicing costs and costs of issuing new loans	50	66	– 16
Total public debt charges related to unmatured debt	23,365	21,588	1,777
Specified purpose accounts—			
Superannuation accounts	5,163	4,616	547
Government Annuities Account	68	70	– 2
Canada Pension Plan Account	184	156	28
Deposit and trust accounts	102	94	8
Other	69	59	10
Total public debt charges related to specified purpose accounts	5,586	4,995	591
Consolidated specified purpose accounts—			
Unemployment Insurance Account	4	3	1
Western Grain Stabilization Account	(1)	1	– 1
Agricultural Commodities Stabilization Accounts	6	2	4
Total public debt charges related to consolidated specified purpose accounts	10	6	4
Total public debt charges related to other accounts	79	79	
Total public debt charges[3]	29,040	26,668	2,372
Less:			
Total public debt charges related to consolidated specified purpose accounts	10	6	4
Total net/gross expenditure of the public debt envelope	29,030	26,662	2,368
Less:			
Expenditure internal to the Government—Interest on Government's holdings of unmatured debt	2	4	– 2
Total net/gross expenditure with outside parties of the public debt envelope	29,028	26,658	2,370

(1) Less than $500,000.
(2) Additional details are provided in Table 4 in Section 1 of Volume II (Part I).
(3) Additional details are provided in Section 8 of Volume II (Part II).

Expenditure under Statutory Authority

The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than half of the total net expenditure each year.

Table 5.4 presents a comparative summary of these statutory expenditures. Commencing in 1986-87, changes in the presentation of the table have been made in order to disclose the reconciling items between the total ministerial expenditure under statutory authority and the total net statutory expenditure. The reconciling items include the statutory expenditure of the consolidated specified purpose accounts and the provision for valuation. Expenditure internal to the Government has been deducted from the total net statutory expenditure to obtain the total net statutory expenditure with outside parties. Revenue credited to appropriations from outside parties has been added to the latter to obtain the total gross statutory expenditure with outside parties.

TABLE 5.4

EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	1987-88			1986-87		Increase or decrease (-)
Public debt charges		29,040		26,668		2,372
Old age security payments		10,248		9,520		728
Payments for insured health services and extended health care services		6,558		6,621		- 63
Federal-provincial fiscal arrangements and public utilities		6,473		5,801		672
Canada Assistance Plan payments		4,246		4,001		245
Guaranteed income supplement payments		3,618		3,451		167
Family allowance payments		2,564		2,535		29
Government's contribution to the Unemployment Insurance Account		2,443		2,710		- 267
Post-secondary education payments to provinces		2,242		2,232		10
Payments to railway companies under the Western Grain Transportation Act		941		672		269
Spouse's allowance payments		483		473		10
Interest payments under the Canada Student Loans Act		369		351		18
Canadian exploration and development incentive		350				350
Grants to municipalities and other taxing authorities		273		247		26
Reciprocal taxation		261		256		5
Payments to International Development Association		245		141		104
Government's contribution in respect of fishermens' benefits		229		201		28
Contributions to the provinces under the Crop Insurance Act		181		213		- 32
Payments to producers for named agricultural commodities		171		84		87
Judges' salaries, allowances and annuities		127		109		18
Labour adjustment benefits payments		106		92		14
Payments to international financial institutions		101		120		- 19
Payments in connection with the Western Grain Stabilization Act		91		77		14
Superannuation, supplementary retirement benefits, death benefits and other pensions—						
Public Service—						
Government's matching contribution to the Public Service Superannuation Account	427		398			
Statutory payments under the Supplementary Retirement Benefits Act	501		476			
Government's contribution as employer to the Unemployment Insurance Account	177		185			
Government's matching contribution to the Canada and Quebec Pension Plans	139		105			
Government's matching contribution to the Supplementary Retirement Benefits Account	80		78			
Government's matching contribution to the death benefit account	7		7			
Amortization of actuarial deficiency			53			
		1,331		1,302		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt			53			
recoveries from revolving funds		78	70			
				123		
		1,253			1,179	74
Canadian Forces—						
Government's matching contribution to the Canadian Forces Superannuation Account	247		233			
Statutory payments under the Supplementary Retirement Benefits Act	314		286			
Government's contribution as employer to the Unemployment Insurance Account	68		63			
Government's matching contribution to the Canada and Quebec Pension Plans	38		35			
Government's matching contribution to the Supplementary Retirement Benefits Account	27		25			
Government's matching contribution to the death benefit account	2		2			
Amortization of actuarial deficiency	4		62			
		700		706		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		4		62		
		696		644		52

TABLE 5.4

EXPENDITURE UNDER STATUTORY AUTHORITY—*Concluded*
(in millions of dollars)

	1987-88	1986-87	Increase or decrease (–)
Royal Canadian Mounted Police—			
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account	82	72	
Statutory payments under the Supplementary Retirement Benefits Act	24	22	
Government's contribution as employer to the Unemployment Insurance Account	15	13	
Government's matching contribution to the Canada and Quebec Pension Plans	8	8	
Government's matching contribution to the Supplementary Retirement Benefits Account	7	7	
Amortization of actuarial deficiency		1	
		123	
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		1	
	136	122	14
Payments under the Defence Services and Royal Canadian Mounted Police Pension Continuation Act	16	17	– 1
All other statutory expenditure	643	586	57
Total ministerial expenditure under statutory authority[2]	74,104	69,123	4,981
Consolidated specified purpose accounts—			
Unemployment Insurance Account	8,499	8,282	217
Western Grain Stabilization Account	1,304	777	527
Crop Reinsurance Fund	1	287	– 286
Agricultural Commodities Stabilization Accounts	– 39	– 22	– 17
Other	(1)		(1)
Total expenditure of consolidated specified purpose accounts	9,765	9,324	441
Provision for valuation	800	500	300
Total net statutory expenditure	84,669	78,947	5,722
Expenditure internal to the Government	– 2	– 4	2
Total net statutory expenditure with outside parties	84,667	78,943	5,724
Revenue credited to appropriations from outside parties	267	138	129
Total gross statutory expenditure with outside parties	84,934	79,081	5,853

(1) Less than $500,000.
(2) Additional details are provided in Table 3 in Section 1 of Volume II (Part I).

SECTION 6

1987-88
PUBLIC ACCOUNTS

Consolidated Specified Purpose Accounts

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CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are categories of budgetary revenue and expenditure which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues. Such accounts collect primarily receipts of a tax nature, and include: the Unemployment Insurance Account, the Canadian Ownership Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts and other specified purpose accounts.

In the past, earmarked revenues were credited to non-budgetary accounts, with related offsetting payments and expenditures charged thereto. Commencing with 1985-86 (1984-85 for the Canadian Ownership Account), the transactions of these accounts are reported with budgetary revenue and expenditure, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 6.1 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. The term "account without current transactions" has been included in this table, to show the net result of transactions in one account which was closed out in the previous year.

The financial statements of the Unemployment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 6.1

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Receipts and other credits		Payments and other charges			Net increase or decrease (-)	
	April 1/1987	From outside parties	Internal to the Government	With outside parties	Internal to the Government	March 31/1988	1988	1987
	$	$	$	$	$	$	$	$
Unemployment Insurance Account, Table 6.2	- 290,555,300	10,425,471,837	3,122,090,002	11,205,791,991	2,286,465,633	- 235,251,085	55,304,215	- 184,991,532
Less: interest-bearing loans	3,606,000,000		2,067,000,000		415,000,000	1,954,000,000	- 1,652,000,000	- 623,000,000
	- 3,896,555,300	*10,425,471,837*	*5,189,090,002*	*11,205,791,991*	*2,701,465,633*	*- 2,189,251,085*	*1,707,304,215*	*438,008,468*
Canadian Ownership Account	1,902,167,152	6,412,287				1,908,579,439	6,412,287	- 752,749
Add: investments made through the Canadian Ownership Account	1,656,854,321					1,656,854,321		
Canadian Ownership special charge collected	*3,559,021,473*	*6,412,287*				*3,565,433,760*	*6,412,287*	*- 752,749*
Western Grain Stabilization Account	- 145,010,638	30,427,617	1,596,611,566	1,395,743,885	95,139,466	- 8,854,806	136,155,832	- 752,028,567
Less: interest-bearing loans					1,505,237,099	1,505,237,099	1,505,237,099	
	- 145,010,638	*30,427,617*	*1,596,611,566*	*1,395,743,885*	*1,600,376,565*	*- 1,514,091,905*	*- 1,369,081,267*	*- 752,028,567*
Crop Reinsurance Fund	- 113,094,778	39,336,311		1,161,453		- 74,919,920	38,174,858	- 233,592,288
Agricultural Commodities Stabilization Accounts	69,781,063	75,485,179	41,745,426	2,646,539		184,365,129	114,584,066	69,781,063
Other specified purpose accounts		570,710	1,636,344	1,885,231		321,823	321,823	
Account without current transactions								- 297,718
Total	- 525,858,180	10,577,703,941	6,829,083,338	12,607,229,099	4,301,842,198	- 28,142,198	497,715,982	- 478,881,791

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following be credited to the Account: (*a*) premiums, fines, penalties and interest; (*b*) Government share of benefits paid; (*c*) refunds of overpayments of benefits, and benefit repayments; (*d*) amounts for services rendered to other Government departments or agencies, or to the public; (*e*) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, (*f*) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (*a*) benefits paid under the Act; (*b*) costs of administering the Act; and (*c*) interest on advances made by the Minister of Finance.

Maximum weekly employee premiums were $12.46 from April 1, 1987 to December 31, 1987 and $13.28 from January 1, 1988 to March 31, 1988. For the same periods, maximum weekly benefits were $318 from April 1, 1987 to December 31, 1987 and $339 from January 1, 1988 to March 31, 1988.

Interest-bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The balance outstanding as at March 31, 1988 bears interest at rates between 7.595% and 8.935% per annum, and is repayable between February 28, 1989 and March 31, 1990.

TABLE 6.2

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1987-88	1986-87
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employee and employer*	10,671	9,814
Government	2,443	2,710
Investment income	6	4
Interest-bearing loans from the Government	415	3,012
Miscellaneous revenue	15	5
	13,550	15,545
PAYMENTS AND OTHER CHARGES—		
Benefits	10,237	10,320
Expenses	969	937
Interest expense	221	838
Repayments of interest-bearing loans to the Government	2,067	3,635
	13,494	15,730
Net increase or decrease (–)	56	– 185
Add—Balance at beginning of year	– 291	– 106
Balance at end of year	– 235	– 291

* Included in employee and employer contributions is $260 million ($261 million in 1986-87) from the Government as contribution for employees.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $10,425 million ($9,558 million in 1987) are reported as revenue, while payments and other charges of $11,206 million ($11,257 million in 1987) are reported as expenditure.

Receipts and other credits of $3,122 million ($5,987 million in 1987) and payments and other charges of $2,286 million ($4,473 million in 1987), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Canadian Ownership Account

This account was established under the authority of Energy, Mines and Resources Vote 5c, Appropriation Act No 4, 1980-81. The account was credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

The special charge was cancelled due to deregulation on June 1, 1985. Therefore, any transactions since then are as a result of adjustments due to audits.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $6 million (–$1 million in 1987) are reported as revenue.

Western Grain Stabilization Account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, mustard seed, canola and flax seed as well as any other seed that may be prescribed which is: (*a*) produced in the designated area and, (*b*) named in Schedule 1 to the Canada Grain Act and designated therein as "Canada Western".

This account records funds for this purpose which are received from:

(*a*) levies paid by participating producers—Ranging from 1% to 2½% of grain sales proceeds to an annual maximum of $60,000 eligible proceeds per participant;

(*b*) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants;

(*c*) interest on the amount standing to the credit of the Account, at rates and in accordance with terms and conditions determined by the Minister of Finance; and,

(*d*) advances from the Consolidated Revenue Fund when the balance in the Account is not sufficient for the payment of stabilization payments and other amounts required to be charged to the Account pursuant to Section 43 of the Western Grain Stabilization Act.

During the year, the Account was advanced $1,505,237,099. Interest on each advance is calculated quarterly at the rate in respect of borrowings by Crown corporations having a one year amortization period. The repayment period for each advance shall not exceed a term of one year.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $30 million ($25 million in 1987) are reported as revenue, while payments and other charges of $1,396 million ($855 million in 1987), are reported as expenditure.

Receipts and other credits of $1,597 million ($77 million in 1987), and payments and other charges of $95 million (nil in 1987), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Crop Reinsurance Fund

This Fund, established by Section 5(1) of the Crop Insurance Act, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes.

The revenue of the Fund comes from moneys paid by the provinces for the purpose of reinsurance and the expenditure of the Fund are moneys paid to the provinces under the terms of reinsurance agreements.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $39 million ($54 million in 1987) are reported as revenue, while payments and other charges of $1 million ($287 million in 1987) are reported as expenditure.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts is to reduce income loss to producers from market risks through stabilizing prices. Premiums are shared equally by the Government of Canada, the governments of participating provinces and participating producers. These premiums should equal the total paid over time. There are several active accounts as follows:

(*a*) hogs;

(*b*) slaughter cattle;

(*c*) feeder calves;

(*d*) lambs;

(*e*) apples;

(*f*) white beans;

(*g*) other dry edible beans; and,

(*h*) sugar beets.

These accounts were established in the accounts of Canada, pursuant to Section 10.2 of the Agricultural Stabilization Act.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $75 million ($47 million in 1987) are reported as revenue, while payments and other charges of $3 million ($4 million in 1987) are reported as expenditure.

Receipts and other credits of $42 million ($27 million in 1987), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Other Specified Purpose Accounts

This group records consolidated specified purpose accounts not classified separately since they are not material by themselves.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $1 million are reported as revenue, while payments and other charges of $2 million are reported as expenditure.

Receipts and other credits of $2 million, internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

SUPPLEMENTARY STATEMENT

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Canada Employment and Immigration Commission relating to the Unemployment Insurance Account as at December 31, 1987 and the statement of revenue, expenses and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission relating to the Unemployment Insurance Account as at December 31, 1987 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 29, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986	LIABILITIES AND DEFICIT	1987	1986
Balance of the account with Receiver General for Canada	86,759	48,961	Unredeemed warrants	192,062	220,675
Due from claimants (Note 3)	132,293	126,682	Tax deductions from warrants	108,017	112,137
			Due to Canada (Note 4)	48,741	85,580
			Advances from Canada (Note 5)	2,238,506	3,549,224
				2,587,326	3,967,616
			Deficit	2,368,274	3,791,973
	219,052	175,643		219,052	175,643

Approved by the Commission:

PAUL GAUVIN
Executive Director
Finance and Administration

N. MULDER
Vice-Chairman

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

STATEMENT OF REVENUE, EXPENSES AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Revenue		
Premiums	10,211,769	9,615,637
Penalties	18,122	15,855
	10,229,891	9,631,492
Expenses		
Benefits (Note 6 and Schedule)	10,325,868	10,393,518
Administration	961,756	927,687
Interest on advances from Canada and on the balance of the account with Receiver General for Canada	275,044	463,245
Doubtful accounts	10,071	8,411
	11,572,739	11,792,861
Excess of expenses over revenue before Government's share of benefits	1,342,848	2,161,369
Government's share of benefits (Schedule)	2,766,547	2,814,002
Excess of revenue over expenses for the year	1,423,699	652,633
Deficit at beginning of the year	3,791,973	4,444,606
Deficit at end of the year	2,368,274	3,791,973

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. Authority and objective

The Canada Employment and Immigration Commission, a departmental corporation named in Schedule B to the Financial Administration Act, administers the Unemployment Insurance Act, 1971 as amended. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Unemployment Insurance Account.

In the accounts of Canada, the Unemployment Insurance Account was established by Section 131 of the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to this Account. Benefits and the cost of administration of the Act are paid out of the Consolidated Revenue Fund and charged to this Account.

Under Part IV of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees.

2. Accounting policies

(a) Premiums

The premiums are recorded based on an estimate of the amount to be collected in the current year and include adjustments between actual and estimated premiums of prior years.

(b) Penalties

Penalties, levied pursuant to Section 47 of the Act, are recorded on an accrual basis.

(c) Benefits

Benefits represent the warrants issued during the year less benefit overpayments established by the Commission during the year and benefit repayments estimated to be receivable under Section 142 of the Act including adjustments between actual and estimated repayments of prior years.

(d) Administration

The costs of administration of the Act are determined by the Unemployment Insurance Regulations and are charged to the Account by the Commission.

(e) Interest

Interest on the balance of the account with Receiver General for Canada and interest on advances from Canada are recorded on an accrual basis.

(f) Government's share of benefits

The government's share of benefits is recorded on an accrual basis.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987—*Concluded*

3. Due from claimants

	1987	1986
	(in thousands of dollars)	
Benefit overpayments and penalties	136,684	116,335
Less: allowance for doubtful accounts	34,040	29,849
	102,644	86,486
Estimated benefit repayments under Section 142 of the Act	29,649	40,196
	132,293	126,682

Uncollectable benefit overpayments and penalties written-off during the year under authority of Section 60(2) of the Regulations amounted to $5.9 million (1986—$6.4 million).

4. Due to (from) Canada

	1987	1986
	(in thousands of dollars)	
Government's share of benefits	(8,572)	64,647
Premiums	34,231	(3,781)
Interest on balance of the account with Receiver General for Canada	(631)	(170)
Administration expenses	23,833	24,956
Benefit repayments	(177)	(114)
Other	57	42
	48,741	85,580

5. Advances from Canada

Advances from Canada are made under Section 137 of the Act and the Unemployment Insurance Account Advance Regulations, by means of promissory notes which bear annual interest compounded semi-annually at rates varying from 7.595% to 8.125%. The balance as at December 31 consists of:

	1987	1986
	(in thousands of dollars)	
Principal repayable in		
1987		2,749,000
1988		342,000
1989	2,142,000	
	2,142,000	3,091,000
Accrued interest	96,506	458,224
	2,238,506	3,549,224

6. Overpayments and underpayments of benefits

The large number of claimants to be monitored and the requirement for prompt service require selective internal control procedures rather than universal and therefore the verification of claims is mainly done after claimants have begun to receive benefits.

As a result, overpayments and underpayments of benefits exist which the Commission estimated at $342 million ($316 million in 1986) and $101 million ($123 million in 1986) respectively. These amounts are included in the benefits for the year.

7. Contingent liabilities

In the normal course of the operations of the Unemployment Insurance Account, certain appeals against or by the Commission are presently outstanding. In the opinion of management, the result of these appeals will not have a significant impact on the operations of the Unemployment Insurance Account.

SCHEDULE OF BENEFITS FOR THE YEAR ENDED DECEMBER 31, 1987

(in thousands of dollars)

	1987		1986	
	Total	Government's share	Total	Government's share
Regular	8,973,012	2,420,127	9,098,430	2,464,447
Maternity	504,962		471,839	
Sickness	272,079		236,395	
Training	222,569	106,674	235,660	113,939
Job creation	87,793	37,263	96,092	44,471
Retirement	22,806		21,859	
Work sharing	16,805		21,551	
Adoption	4,633		4,154	
	10,104,659	2,564,064	10,185,980	2,622,857
Fishing	221,209	202,483	207,538	191,145
	10,325,868	2,766,547	10,393,518	2,814,002

In accordance with Sections 136 and 146 of the Unemployment Insurance Act, 1971, the Government's share of benefits consists of extended benefits paid under Section 35, Subsections 38(8) and 39(3), and all benefits paid to fishermen less premiums paid by them and their designated employers.

Extended benefits paid under Section 35 of the Act are benefits paid to claimants who have exhausted their initial benefits (and labour force extended benefits, if they are entitled) and who reside in a region where the regional unemployment rate exceeds four per cent.

Extended benefits under Subsections 38(8) and 39(3) of the Act are benefits paid to claimants on job creation projects or training courses and whose entitlements are not enough to cover the duration of the project or course plus an additional maximum of three weeks of entitlement after the projects or courses end.

During the year, $139 million in benefits were paid following the adoption of the Act concerning the treatment of pension payments, retroactive to January 5, 1986, in determining unemployment insurance benefits entitlement. This amount is included in regular benefits.

SECTION 7

1987-88
PUBLIC ACCOUNTS

Loans, Investments and Advances

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LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure of the Department of Finance.

The allowance established to reflect estimated losses on realization of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under Section 54(2)(b) of the Financial Administration Act.

Revenue received during the year on loans, investments and advances, is credited to return on investments; details are given in Section 11 of Volume II (Part II). In accordance with stated accounting policies, accrued interest and interest due but not received are not reported as revenue. Table 7.20 gives details of recorded uncollected interest.

Transactions and year-end balances of loans, investments and advances are presented as follows:

—Crown corporations;

—provincial and territorial governments;

—national governments including developing countries;

—international organizations;

—Veterans' Land Act Fund advances;

—joint and mixed enterprises; and,

—miscellaneous.

Transactions and balances are further summarized in Sections 1 and 2 of this volume. In addition, Table 7.19 summarizes transactions by type.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

TABLE 7.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (-) 1988	1987
	$	$	$	$	$	$
Crown corporations—						
Lending institutions, Table 7.2—						
Canada Deposit Insurance Corporation	1,203,164,382	151,500,000	282,000,000	1,333,664,382	130,500,000	268,164,382
Canada Mortgage and Housing Corporation	9,411,384,737	401,644,119	167,100,000	9,176,840,618	- 234,544,119	- 253,610,210
Export Development Corporation	777,000,000	55,000,000		722,000,000	- 55,000,000	- 48,991,600
Farm Credit Corporation	3,522,838,779	876,600,261	1,055,600,261	3,701,838,779	179,000,000	- 591,154,858
Federal Business Development Bank	345,000,000	51,000,000		294,000,000	- 51,000,000	- 93,000,000
	15,259,387,898	*1,535,744,380*	*1,504,700,261*	*15,228,343,779*	*- 31,044,119*	*- 718,592,286*
All other Crown corporations, Table 7.3—						
Air Canada	504,597,885	22,021,183		482,576,702	- 22,021,183	- 20,508,877
Atomic Energy of Canada Limited	709,588,733	19,781,795		689,806,938	- 19,781,795	- 18,395,550
Canada Development Investment Corporation	395,658,315			395,658,315		
Canadian National Railway Company	2,493,488,475	29,856,229		2,463,632,246	- 29,856,229	- 351,111,331
Petro-Canada	4,299,126,174			4,299,126,174		
Other	1,693,123,346	2,100,378,893	696,771,246	289,515,699	- 1,403,607,647	185,342,526
	10,095,582,928	*2,172,038,100*	*696,771,246*	*8,620,316,074*	*- 1,475,266,854*	*- 204,673,232*
Less: allowance for valuation	3,800,000,000		400,000,000	3,400,000,000	- 400,000,000	100,000,000
Total Crown corporations	21,554,970,826	3,707,782,480	2,601,471,507	20,448,659,853	- 1,106,310,973	- 1,023,265,518
Other loans, investments and advances—						
Provincial and territorial governments, Table 7.12	947,742,313	40,908,900	3,687,000	910,520,413	- 37,221,900	- 89,068,949
National governments including developing countries, Table 7.13	4,404,573,640	128,924,098	47,423,543	4,323,073,085	- 81,500,555	- 124,350,476
International organizations, Table 7.14	4,542,247,251	431,593,967	453,200,065	4,563,853,349	21,606,098	248,391,170
Less: notes payable, Table 7.14	1,836,949,254	433,236,548	396,837,765	1,873,348,037	36,398,783	293,992,374
	2,705,297,997	*864,830,515*	*850,037,830*	*2,690,505,312*	*- 14,792,685*	*- 45,601,204*
Veterans' Land Act Fund advances less allowance for conditional benefits, Table 7.16	134,590,023	31,517,900	8,192,215	111,264,338	- 23,325,685	- 26,437,842
Joint and mixed enterprises, Table 7.17	478,833,414	355,278,814	59,540,000	183,094,600	- 295,738,814	- 217,091,086
Miscellaneous, Table 7.18	663,201,914	1,084,085,820	1,233,796,605	812,912,699	149,710,785	39,831,894
	9,334,239,301	*2,505,546,047*	*2,202,677,193*	*9,031,370,447*	*- 302,868,854*	*- 462,717,663*
Less: allowance for valuation	5,900,000,000	100,000,000		6,000,000,000	100,000,000	- 100,000,000
Total other loans, investments and advances	3,434,239,301	2,605,546,047	2,202,677,193	3,031,370,447	- 402,868,854	- 362,717,663
Total	24,989,210,127	6,313,328,527	4,804,148,700	23,480,030,300	- 1,509,179,827	- 1,385,983,181

CROWN CORPORATIONS

Loans and advances to, and investments in, Crown corporations represent the balance of financial claims held by the Government against corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations. These include the corporations listed in Parts I and II of Schedule C of the Financial Administration Act, the Bank of Canada, the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Canadian Institute for International Peace and Security, the Canadian Wheat Board, the International Development Research Centre, and the National Arts Centre Corporation.

A Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs. Most of the Crown corporations listed in the schedules to the Financial Administration Act are agents of Her Majesty in right of Canada. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;
(ii) statutory authorization; and,
(iii) proclamation by the Government Companies Operation Act.

Financial statements of parent Crown corporations can be found in Volume III of the Public Accounts. The financial statements of wholly-owned subsidiaries of Crown corporations are also included in that volume whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent Crown corporation.

Lending Institutions

Table 7.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations whose primary activity is to provide financial assistance.

TABLE 7.2

CROWN CORPORATIONS—LENDING INSTITUTIONS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (-) 1988	1987
	$	$	$	$	$	$
Canada Deposit Insurance Corporation	1,203,164,382	151,500,000	282,000,000	1,333,664,382	130,500,000	268,164,382
Canada Mortgage and Housing Corporation—						
Capital stock	25,000,000			25,000,000		
Housing	6,215,069,578	263,846,322	55,700,000	6,006,923,256	- 208,146,322	- 196,152,112
Real estate	93,917,597	7,443,789	37,000,000	123,473,808	29,556,211	19,341,718
Joint projects	1,407,061,752	42,609,851	74,400,000	1,438,851,901	31,790,149	20,074,254
Urban renewal scheme	18,626,977	4,251,424		14,375,553	- 4,251,424	- 3,083,130
Student housing projects	367,898,269	4,702,531		363,195,738	- 4,702,531	- 4,418,117
Sewage treatment projects	1,042,381,127	30,795,701		1,011,585,426	- 30,795,701	- 26,158,335
Ownership assistance	241,429,437	47,994,501		193,434,936	- 47,994,501	- 63,214,488
	9,411,384,737	*401,644,119*	*167,100,000*	*9,176,840,618*	*- 234,544,119*	*- 253,610,210*
Export Development Corporation—						
Capital stock	697,000,000			697,000,000		
Loans	80,000,000	55,000,000		25,000,000	- 55,000,000	- 48,991,600
	777,000,000	*55,000,000*		*722,000,000*	*- 55,000,000*	*- 48,991,600*
Farm Credit Corporation—						
Contributed capital	218,333,000			218,333,000		
Notes	3,298,475,779	874,408,832	1,053,408,832	3,477,475,779	179,000,000	- 588,012,525
Farm syndicates loan fund	6,030,000	2,191,429	2,191,429	6,030,000		- 3,142,333
	3,522,838,779	*876,600,261*	*1,055,600,261*	*3,701,838,779*	*179,000,000*	*- 591,154,858*
Federal Business Development Bank—						
Paid-in capital	294,000,000			294,000,000		
Loans	51,000,000	51,000,000			- 51,000,000	- 93,000,000
	345,000,000	*51,000,000*		*294,000,000*	*- 51,000,000*	*- 93,000,000*
Total	15,259,387,898	1,535,744,380	1,504,700,261	15,228,343,779	- 31,044,119	- 718,592,286

Canada Deposit Insurance Corporation

The Corporation was established by the Canada Deposit Insurance Corporation Act, to provide insurance, up to $60,000 per depositor per institution, on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part I of Schedule C of the Financial Administration Act.

Section 37 of the Canada Deposit Insurance Corporation Act provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time is $3,000,000,000.

The loans bear interest at rates from 8.376% to 10.475% per annum, and are repayable between April 8, 1988 and February 27, 1989.

During the year, the Corporation paid interest of $117 million to the Government.

Canada Mortgage and Housing Corporation

The Corporation was established by the Canada Mortgage and Housing Corporation Act, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1,550.2 million from budgetary appropriations. It paid interest of $825.3 million and transferred $27.9 million of profit to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 17 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act:

(*a*) Section 14.1—for rental housing projects on the security of a first mortgage and to sell or purchase loans made on rental housing projects;

(*b*) Section 15—to any person to assist in

(i) the construction, purchase or improvement of a low-rental housing project;

(ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,

(iii) the conversion of existing buildings into a low-rental housing project;

(*c*) Section 27.5—to municipalities for selected neighbourhoods for the purpose of improving premises within the neighbourhood in respect of which the contribution is made;

(*d*) Section 34.1—

(i) to the owner of a family housing unit or of housing accommodation of the hostel or dormitory type for the purpose of assisting in the repair, rehabilitation or improvement thereof; or,

(ii) to a non profit corporation for the purpose of assisting in the conversion of an existing residential building owned by the corporation, to a building containing a different number of family housing units, housing accommodation of the hostel or dormitory type or a different number of hostel or dormitory beds;

(*e*) Section 34.18—to co-operatives for the purpose of assisting in the construction, acquisition or improvement of a housing project;

(*f*) Section 37.1—to any person that wishes to undertake a project

(i) for individuals or families of low income; or,

(ii) to meet the needs of individuals resulting from age, infirmity or other disability;

(*g*) Section 42—to provinces, municipalities or public housing agencies to assist in the acquisition and the servicing of land for housing purposes;

(*h*) Section 43—to a province, municipality or public housing agency for the construction or acquisition of a public housing project;

(*i*) Section 58—to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and,

(*j*) Section 59—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

During the year, additional advances were authorized by Public Works Vote L70, Appropriation Acts No 1 and No 3, 1987-88.

The advances bear interest at rates from 3.5% to 17.625% per annum, and are repayable over 18 to 50 years, with final instalments between June 30, 2005 and March 31, 2037.

Real estate

Section 55 of the National Housing Act authorizes advances to: (*a*) acquire land or housing projects by way of purchase, lease or otherwise; (*b*) install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; (*c*) construct, convert or improve housing projects; and, (*d*) acquire building materials and equipment and other personal property for use in connection with housing projects.

During the year, additional advances were authorized by Public Works Vote L65, Appropriation Acts No 1 and No 3, 1987-88.

The advances bear interest at rates from 2% to 16.157% per annum, and are repayable over 50 years, with the final instalment on September 30, 2036.

Joint projects

Section 40 of the National Housing Act authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for (*a*) the acquisition and development of land for housing purposes or for any purpose incidental thereof; (*b*) the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, (*c*) the acquisition, improvement and conversion of existing buildings for a housing accommodation of the hostel or dormitory type.

The advances bear interest at rates from 3% to 17.96% per annum, and are repayable over 25 to 50 years, with final instalments between March 31, 2012 and September 30, 2037.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 25 of the National Housing Act, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates from 5.81% to 7.81% per annum, and are repayable over 15 to 50 years, with final instalments between June 30, 1997 and June 30, 1999.

Student housing projects

Advances have been made to enable the Corporation to lend money under Section 47 of the National Housing Act, to a province or agency thereof, a municipality or agency thereof, a hospital, school board, university, college, cooperative association or charitable corporation, to assist in (*a*) the construction, acquisition or improvement of a student housing project; (*b*) the acquisition of existing buildings and their conversion into a student housing project; or, (*c*) the conversion of existing buildings into a student housing project.

The advances bear interest at rates from 5% to 10.054% per annum, and are repayable over 20 to 50 years, with final instalments between September 30, 1994 and March 31, 2030.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 51 of the National Housing Act, to any province, municipality or municipal sewerage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates from 5% to 10.376% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1993 and December 31, 2022.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Sections 34.15 and 34.16 of the National Housing Act, to assist in (*a*) the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof, or the condominium unit; or, (*b*) the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates from 7.625% to 9.618% per annum, and are repayable over 20 to 50 years, with final instalments between December 31, 1992 and June 30, 2003.

Export Development Corporation

The Corporation was established by the Export Development Act, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule C of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 11 of the Export Development Act.

Loans

Loans to the Corporation are authorized by Sections 12 and 13 of the Export Development Act. Pursuant to Section 12, the Corporation may borrow money from public and private sources by any means, including the issue and sale of bonds, debentures, notes or other evidences of indebtedness of the Corporation. Pursuant to Section 13, loans to the Corporation may be made out of the Consolidated Revenue Fund on terms and conditions fixed by the Minister of Finance.

Section 14 limits the Corporation's outstanding borrowings under Sections 12 and 13 to an amount equal to ten times the aggregate of the paid-in capital of the Corporation from time to time and the retained earnings, if any, determined according to the most recent statements of accounts of the Corporation for a financial year, that have been audited by the Auditor General of Canada.

For the purposes of the Export Development Act, Section 31 also authorizes the making of loans by the Government of Canada through the Corporation. These loans are administered by the Corporation on behalf of the Government and are reported further in this section under "National governments including developing countries" and "Miscellaneous loans, investments and advances".

The loan bears interest at the rate of 8.375% per annum, and is repayable on October 15, 1988.

During the year, the Corporation paid interest of $4.6 million to the Government.

Farm Credit Corporation

The Corporation was established by the Farm Credit Act, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $15 million from budgetary appropriations.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by Section 12 of the Farm Credit Act.

The total amount authorized is not to exceed $225,000,000.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 20 years, bearing interest at rates from 9% to 12.25% per annum, with final instalments between July 1, 1997 and July 1, 2003, $865,866,235;

(*b*) repayable over 20 years, bearing interest at rates from 6% to 9% per annum, with final instalments between July 1, 1989 and July 1, 1999, $1,229,649,921;

(*c*) repayable over 10 years, bearing interest at rates from 9.245% to 11.625% per annum, with final instalments between July 1, 1993 and July 1, 1994, $647,928,539;

(*d*) repayable over 3 to 9 years, bearing interest at rates from 10.75% to 11% per annum, with the final instalment on July 1, 1997, $555,031,084; and,

(*e*) repayable within 1 year, bearing interest at rates from 8.446% to 10.635% per annum, $179,000,000.

During the year, the Corporation paid interest of $324 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate for:

(*a*) the purchase of farm machinery;

(*b*) the purchase, erection or improvement of buildings; or,

(*c*) the purchase or improvement of land on which buildings are or are to be erected for use primarily by the syndicate or its members, in their farming operations.

The total amount authorized to be outstanding at any time is $25,000,000.

The advance bears interest at rates from 9.275% to 15.5% per annum, and is repayable in equal semi-annual instalments over 5 to 7 years, with final instalments between July 1, 1988 and July 1, 2001.

During the year, the Corporation paid interest of $0.5 million to the Government.

Federal Business Development Bank

The Corporation was established by the Federal Business Development Bank Act, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $77.8 million from budgetary appropriations.

Paid-in capital

The Government's contribution to the paid-in capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

Loans

Loans were made to the Corporation, pursuant to Section 30 of the Federal Business Development Bank Act, to enable it to achieve its objectives.

During the year, the loans were repaid in full.

The Corporation paid interest of $2.6 million to the Government in 1987-88.

All Other Crown Corporations

Table 7.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations engaged in activities other than providing financial assistance.

TABLE 7.3

ALL OTHER CROWN CORPORATIONS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Air Canada—						
Capital stock	329,009,000			329,009,000		
Consolidated loan	175,588,885	22,021,183		153,567,702	– 22,021,183	– 20,508,877
	504,597,885	*22,021,183*		*482,576,702*	*– 22,021,183*	*– 20,508,877*
Atomic Energy of Canada Limited—						
Capital stock	15,000,000			15,000,000		
Contributed capital	149,159,473			149,159,473		
Housing	4,508,983	524,928		3,984,055	– 524,928	– 509,916
Bruce heavy water plant	85,218,274	12,293,719		72,924,555	– 12,293,719	– 11,400,339
Commercial products division	1,838,152	560,437		1,277,715	– 560,437	– 523,197
Gentilly II nuclear power station	145,464,677	2,201,982		143,262,695	– 2,201,982	– 2,012,959
Heavy water inventory	19,500,000			19,500,000		
Lepreau nuclear station	288,899,174	4,200,729		284,698,445	– 4,200,729	– 3,829,065
Account without current transactions						– 120,074
	709,588,733	*19,781,795*		*689,806,938*	*– 19,781,795*	*– 18,395,550*
Canada Development Investment Corporation	395,658,315			395,658,315		
Eldorado Nuclear Limited						
	395,658,315			*395,658,315*		
Canadian National Railway Company—						
Capital stock	2,298,319,732	19,452,958		2,278,866,774	– 19,452,958	– 327,558,000
Consolidated loan	195,168,743	10,403,271		184,765,472	– 10,403,271	– 9,549,419
Account without current transactions						– 14,003,912
	2,493,488,475	*29,856,229*		*2,463,632,246*	*– 29,856,229*	*– 351,111,331*
Petro-Canada—						
Capital stock— Common	3,326,354,321			3,326,354,321		
Preferred	972,771,853			972,771,853		
	4,299,126,174			*4,299,126,174*		
	8,402,459,582	71,659,207		8,330,800,375	– 71,659,207	– 390,015,758
Other—						
Bank of Canada	5,920,000			5,920,000		
Canada Ports Corporation	19,473,147	17,911,357		1,561,790	– 17,911,357	– 65,498,058
Saint John Harbour Bridge Authority	14,097,524	115,705		13,981,819	– 115,705	– 108,203
	33,570,671	*18,027,062*		*15,543,609*	*– 18,027,062*	*– 65,606,261*
Canadian Broadcasting Corporation	33,000,000			33,000,000		
Canadian Commercial Corporation	10,000,000	10,000,000			– 10,000,000	
Canadian Dairy Commission	51,110,000	319,588,967	280,074,967	11,596,000	– 39,514,000	– 14,717,200
Canadian Film Development Corporation	6,313,935	6,313,935			– 6,313,935	
Canadian National (West Indies) Steamships Ltd—						
Capital stock	976			976		
Advances	324,024			324,024		
	325,000			*325,000*		
Canadian Patents and Development Limited	296,199	296,199			– 296,199	
Canadian Saltfish Corporation	24,000,000	288,650,000	293,500,000	28,850,000	4,850,000	6,577,500
Cape Breton Development Corporation	7,022,216		14,896,279	21,918,495	14,896,279	4,378,797
Freshwater Fish Marketing Corporation	3,000,000	10,100,000	12,300,000	5,200,000	2,200,000	– 15,152,589
Halifax Port Corporation	29,955,762	25,831,842		4,123,920	– 25,831,842	– 2,381,000
Marine Atlantic Inc	327,558,000	327,558,000			– 327,558,000	327,558,000
Mingan Associates, Ltd						
Montreal Port Corporation	140,706,607	133,355,413		7,351,194	– 133,355,413	– 339,365
Northern Canada Power Commission—						
Loans	224,291,702	128,836,147		95,455,555	– 128,836,147	– 2,766,335
Less: amount to be applied in 1987-88 against the Yukon related loans	95,000,000		95,000,000		– 95,000,000	95,000,000
	129,291,702	*128,836,147*	*95,000,000*	*95,455,555*	*– 33,836,147*	*– 97,766,335*
Advances	50,000			50,000		
	129,341,702	*128,836,147*	*95,000,000*	*95,505,555*	*– 33,836,147*	*– 97,766,335*
Pêcheries Canada Inc[1]						
Prince Rupert Port Corporation	27,084,979	27,084,979			– 27,084,979	
Royal Canadian Mint	27,212,622	2,988,735		24,223,887	– 2,988,735	– 3,128,735
Saint John Port Corporation	58,332,598	38,280,141		20,052,457	– 38,280,141	58,332,598
St John's Port Corporation	1,514,454	56,833	1,000,000	2,457,621	943,167	– 51,983
St Lawrence Seaway Authority, The	624,950,000	624,950,000			– 624,950,000	
Jacques Cartier and Champlain Bridges Incorporated, The	59,752,867	59,752,867			– 59,752,867	
	684,702,867	*684,702,867*			*– 684,702,867*	

TABLE 7.3

ALL OTHER CROWN CORPORATIONS—*Concluded*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Teleglobe Canada	2,027,871	2,027,871		4,147,961	– 2,027,871	– 1,188,381
Vancouver Port Corporation	80,827,863	76,679,902		9,300,000	– 76,679,902	– 172,520
VIA Rail Canada Inc	9,300,000					– 11,000,000
Accounts without current transactions	1,693,123,346	2,100,378,893	696,771,246	289,515,699	– 1,403,607,647	185,342,526
Total	10,095,582,928	2,172,038,100	696,771,246	8,620,316,074	– 1,475,266,854	– 204,673,232

(1) This account is now reported in Table 7.17.

Air Canada

The Corporation was established by the Air Canada Act, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation paid interest of $12.3 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

The loan bears interest at the rate of 7.243% per annum, and is repayable in semi-annual instalments over 15 years, with the final instalment on April 13, 1993.

Atomic Energy of Canada Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to develop the utilization of atomic energy for peaceful purposes.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $175.4 million from budgetary appropriations. It paid interest of $62.2 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

The Government's contribution to the capital of the Corporation is recorded in this account.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates from 4.125% to 8.5% per annum, and are repayable in equal monthly instalments over 30 years, with final instalments between May 31, 1988 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal monthly instalments over 17 years, with the final instalment on December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates from 6.687% to 7.625% per annum, and are repayable in equal monthly instalments over 20 years, with final instalments between May 31, 1988 and September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly, under an agreement with the Province of Quebec and Hydro-Quebec.

The loan, consolidated in 1983-84, bears interest at the rate of 9.18% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 7, 2008.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at the rate of 10% per annum. On March 30, 1988, Treasury Board agreed to the postponement of loan repayments, due in 1988-89, on the understanding that

the Corporation will seek the concurrence of the Minister of Finance and the approval of the Governor in Council for amended terms and conditions of repayments.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

The loan, consolidated in 1980-81, bears interest at the rate of 9.706% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 1, 2008.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to:

(*a*) assist in the creation or development of businesses, resources, properties and industries of Canada;

(*b*) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(*c*) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(*d*) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(*e*) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of State (Privatization), and is listed in Part II of Schedule C of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 101 common shares of the Corporation without nominal or par value.

Eldorado Nuclear Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide for the mining and refining of uranium, and the production of nuclear fuel in Canada. The Corporation is a wholly-owned subsidiary of the Canada Development Investment Corporation.

Interest due but not received, totalling $10,093,433 as of March 31, 1988, was recorded in the accounts of Canada in previous years by being debited to a loan account and credited to an uncollected interest account (see Table 7.20 of this section). Since the Government's policy is to report revenue only as received, this uncollected interest was deducted from the loan account, to present it on a net basis.

During the year, the Corporation paid interest of $0.9 million to the Government.

Canadian National Railway Company

The Corporation was established by the Canadian National Railways Act, to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $24 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

During the year, recorded capital stock totalling $19,452,958 was forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

Consolidated loan

The loan bears interest at the rate of 8.75% per annum, and is repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1998.

During the year, the Corporation paid interest of $16.9 million to the Government.

Petro-Canada

The Corporation was established by the Petro-Canada Act, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, Petro-Canada International Assistance Corporation (a wholly-owned subsidiary of Petro-Canada) received financial assistance of $67.4 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is authorized by Sections 5, 22, 24.1 and 25 of the Petro-Canada Act.

Bank of Canada

The Bank of Canada was established by the Bank of Canada Act, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Bank of Canada Act. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Bank remitted profit of $1,843.9 million to the Government.

Canada Ports Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $2.1 million from budgetary appropriations.

Under the authority of the Canada Ports Corporation Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation. A summary of the balances and transactions for the loans made to various harbours follows:

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988
	$	$	$	$
Belledune	2,126,865	1,214,562		912,303
Sept-Îles	2,977,437	2,977,437		
Churchill	13,693,573	13,693,573		
Chicoutimi	675,272	25,785		649,487
	19,473,147	17,911,357		1,561,790

The loans bear interest at rates from 6.44% to 9.09% per annum, and are repayable in equal annual instalments over 20 years, with final instalments on December 31, 2000.

During the year, non-interest bearing loans totalling $17,841,448 were forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

The Corporation paid interest of $2.5 million to the Government in 1987-88.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, requires that debentures issued by the Authority and acquired by the Canada Ports Corporation shall be related exclusively to the financing of the total capital costs of the bridge (see also Table 7.18, Miscellaneous loans, investments and advances).

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal semi-annual instalments over 50 to 51 years, with final instalments between January 1, 2020 and January 1, 2021.

During the year, the Authority paid interest of $1 million to the Government.

Canadian Broadcasting Corporation

The Corporation was established by the Broadcasting Act, to provide a national broadcasting service in both official languages, and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her Majesty and reports through the Minister of Communications.

During the year, the Corporation received financial assistance of $887 million from budgetary appropriations.

Advances have been made to the Corporation for purposes of working capital. The total amount authorized to be outstanding at any time is $33,000,000.

The advances are non-interest bearing and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Canadian Commercial Corporation

The Corporation was established by the Canadian Commercial Corporation Act, to assist in the development of international trade, assist persons in obtaining goods from outside Canada, and dispose of goods available for export.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule C of the Financial Administration Act.

The Corporation received financial assistance of $11.8 million from budgetary appropriations, in 1987-88.

Section 8(1) of the Canadian Commercial Corporation Act states that advances not exceeding in the aggregate $10,000,000 may be made available to the Corporation as paid-in capital.

During the year, advances totalling $10,000,000 were forgiven pursuant to External Affairs Vote 21c, Appropriation Act No 4, 1987-88.

Canadian Dairy Commission

The Corporation was established by the Canadian Dairy Commission Act, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $291.4 million from budgetary appropriations.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 6.923% to 11.226% per annum, and are repayable within 1 year.

The Corporation paid interest of $4 million to the Government in 1987-88.

Canadian Film Development Corporation

The Corporation was established by the Canadian Film Development Corporation Act, to foster and promote the development of a feature film industry in Canada.

The Corporation is an agent of Her Majesty and reports through the Minister of Communications.

The Corporation received financial assistance of $115.6 million from budgetary appropriations in 1987-88.

During the year, advances totalling $6,313,935 were forgiven pursuant to Communications Vote 46c, Appropriation Act No 4, 1987-88.

Canadian National (West Indies) Steamships Ltd

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Steps have been initiated to wind-up the Corporation and assign the accounts receivable to the Minister of Finance. As of the year end, however, dissolution had not taken place because of unresolved legal implications with the BankAmerica International (formerly the Bank of America) and the United States Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from moneys to be received upon collection of the final instalment on the sale of the eight vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the BankAmerica International. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the BankAmerica International from honouring payment of the draft. Since that time, negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these moneys plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

Canadian Patents and Development Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1.1 million from budgetary appropriations.

The Government's investment in the capital of the Corporation was recorded in this account.

During the year, the investment totalling $296,199 was forgiven pursuant to Regional Industrial Expansion Vote 11c, Appropriation Act No 6, 1987-88.

Canadian Saltfish Corporation

The Corporation was established by the Saltfish Act, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule C of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 17 of the Saltfish Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $50,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable within 1 year, bearing interest at the rate of 8.369% per annum, with the final instalment on June 26, 1988, $28,500,000; and,

(*b*) repayable over 10 years, bearing interest at rates from 10% to 12.375% per annum, with final instalments between March 27, 1989 and September 30, 1990, $350,000.

During the year, the Corporation paid interest of $2.2 million to the Government.

Cape Breton Development Corporation

The Corporation was established by the Cape Breton Development Corporation Act, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $101.4 million from budgetary appropriations.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $25,000,000.

The advances are non-interest bearing and have no fixed repayment dates.

Freshwater Fish Marketing Corporation

The Corporation was established by the Freshwater Fish Marketing Act, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule C of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 17 of the Freshwater Fish Marketing Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $30,000,000.

The loans bear interest at rates from 6.923% to 8.625% per annum, and are repayable within 1 year.

During the year, the Corporation paid interest of $148,857 to the Government.

Halifax Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Halifax.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Halifax.

The loan bears interest at the rate of 10% per annum, and is repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1996.

During the year, non-interest bearing loans totalling $25,555,762 were forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

The Corporation paid interest of $440,000 to the Government in 1987-88.

Marine Atlantic Inc

The Corporation was incorporated under the Canada Business Corporations Act, to acquire, manage and operate a marine transportation service, a marine maintenance, repair and refit service and a marine construction business.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $127.6 million from budgetary appropriations.

The Government's investment in the capital of the Corporation was recorded in this account.

During the year, recorded capital stock totalling $327,558,000 was forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

Mingan Associates, Ltd

The Corporation was established by letters patent, granted under the laws of the Province of Quebec.

The Corporation is not an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Part I of Schedule C of the Financial Administration Act.

In 1983-84, the Government purchased all of the 21,606 common shares without par value of the Corporation for an amount of $355,000, which was charged to budgetary expenditure (Indian Affairs and Northern Development Vote 10). These shares were purchased to gain ownership of a parcel of land owned by the Corporation which was required to be converted into reserve land. The Corporation will be wound up within 6 months of the conversion of land.

Montreal Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Montreal.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Montreal.

The loan bears interest at the rate of 6.25% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, non-interest bearing loans totalling $132,994,837 were forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

The Corporation paid interest of $481,986 to the Government in 1987-88.

Northern Canada Power Commission

The Corporation was established by the Northern Canada Power Commission Act, to construct, purchase, rent or otherwise acquire, operate and maintain electrical power plants within the Northwest Territories and the Yukon Territory and, with the approval of the Governor in Council, but subject to the laws of the provinces, elsewhere in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation paid interest of $16 million to the Government.

Loans

Loans have been made to the Corporation for capital expenditures. During the year, additional loans were authorized under the authority of Indian Affairs and Northern Development Vote L47c, Appropriation Act No 4, 1987-88.

The loans bear interest at rates from 4% to 15.625% per annum, and are repayable annually up to March 31, 2024.

In accordance with Section 4(2) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act, the Corporation transferred its assets in the Yukon Territory to the Yukon Power Corporation effective March 31, 1987. In exchange for such assets, an amount of $95 million was paid to the Government of Canada by the Yukon Power Corporation and was applied in 1987-88, pursuant to Section 6(2) of the Act, against the Yukon related loans due to the Government of Canada by the Northern Canada Power Commission (see Table 7.18—Yukon Power Corporation in this section). Pursuant to Section 6(1) of the Act, the balance of the Yukon related loans was written-off to budgetary expenditure and was deleted from the accounts of Canada effective June 4, 1987.

The Northern Canada Power Commission (Share Issuance and Sale Authorization) Act, as passed by the House of Commons on April 13, 1988, authorized:

- the conversion of debt due to Her Majesty of $96 million into share capital of $43 million and a promissory note of $53 million (Sections 4(1) and 5);
- the transfer of the property, rights and interests of Her Majesty held in the name of the Corporation and used in relation to its operations in the Northwest Territories to the Corporation (Section 6(1));
- the transfer of all outstanding liabilities and obligations of Her Majesty incurred by the Corporation in relation to its operations in the Northwest Territories to the Corporation (Section 6(2));
- the sale of the shares and the assignment of the promissory note to the Government of the Northwest Territories (Section 7); and,
- the write-off to budgetary expenditure and the deletion from the accounts of Canada of the excess of the value of the shares issued and of the promissory note as recorded in the accounts of Canada over the proceeds from the sale of shares and the assignment of the promissory note (Section 9(1)).

In 1988-89, the shares were sold and the promissory note was assigned as of May 5, 1988 for a total cash amount of $53 million. The Government also recuperated a further $0.9 million of accrued interest from April 1, 1988 to the date of the sale.

Advances

Section 14 of the Northern Canada Power Commission Act authorized the payment to the Commission of $50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

The advances are non-interest bearing and have no fixed repayment dates.

Prince Rupert Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Prince Rupert.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans were made to finance capital expenditures related to the Port of Prince Rupert.

During the year, the non-interest bearing loan totalling $27,084,979 was forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

Royal Canadian Mint

The Corporation was established by the Royal Canadian Mint Act, to:

(*a*) produce and arrange for the production and supply of coins of the currency of Canada;

(*b*) produce coins of the currency of other countries;

(*c*) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(*d*) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part II of Schedule C of the Financial Administration Act.

Section 3.1(1) of the Royal Canadian Mint Act states that the authorized capital of the Mint is $40,000,000 divided into four thousand shares of ten thousand dollars each.

Section 17(1) of the Act states that the Mint may borrow money from the Consolidated Revenue Fund or any other source but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50,000,000.

Section 17(3) of the Act states that the Mint shall not borrow money without the approval of the Minister of Finance with respect to the time and the terms and conditions of the transaction.

The loans bear interest at rates from 8.25% to 12% per annum, and are repayable over 1 to 10 years, with final instalments between April 1, 1988 and April 1, 1998.

During the year, the Corporation paid interest of $3 million and transferred $12 million of profit to the Government.

Saint John Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Saint John.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Saint John.

The terms and conditions of the term loans, with their year-end balances, are as follows:

(*a*) bearing interest at rates from 11% to 11.875% per annum, repayable at maturity on December 31, 1993 and December 31, 1994, $10,817,600;

(*b*) bearing interest at the rate of 12.43% per annum, repayable at maturity on December 31, 2000, $6,665,062; and,

(*c*) bearing interest at the rate of 11.625% per annum, repayable at maturity on December 31, 2005, $2,569,795.

During the year, non-interest bearing loans totalling $37,767,986 were forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

In 1987-88, the Corporation paid interest of $50,865 to the Government.

St John's Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of St John's.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of St John's. During the year, additional loans were authorized by Transport Vote L55, Appropriation Acts No 1 and No 3, 1987-88.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 9.33% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $1,457,621; and,

(*b*) bearing interest at the rate of 10.015% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1997, $1,000,000.

During the year, the Corporation paid interest of $146,786 to the Government.

The St Lawrence Seaway Authority

The Corporation was established by The St Lawrence Seaway Authority Act, to construct, operate and maintain, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

The Corporation received financial assistance of $24.5 million from budgetary appropriations in 1987-88.

The Government's contribution to the capital of the Corporation was recorded in this account.

During the year, recorded capital stock totalling $624,950,000 was forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

The Jacques Cartier and Champlain Bridges Incorporated

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to operate and maintain the Jacques Cartier Bridge and a portion of the Bonaventure Autoroute, in Montreal (Quebec). The Corporation is a wholly-owned subsidiary of The St Lawrence Seaway Authority.

The Corporation received financial assistance of $6.2 million from budgetary appropriations in 1987-88.

This account recorded loans which were transferred from the Canada Ports Corporation.

On December 17, 1981, as per PC 1981-3635, the certificates of indebtedness were cancelled and replaced by a certificate bearing an issue date of April 1, 1981, an indefinite due date, with no repayment of principal, and an interest rate equal to zero percent per annum. Furthermore, accrued and unpaid interest amounting to $44,513,580 as of March 31, 1981, on the original certificates, are to be treated as not due and payable as of April 1, 1981.

During the year, non-interest bearing loans totalling $59,752,867 were forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

A non-interest bearing advance of $6,489,605 is reported by the Corporation as being due to the Government. Although this amount has been deleted in the past, from the accounts of Canada, by a direct charge to the accumulated deficit account, it has not been forgiven.

Teleglobe Canada

The Corporation was established by the Teleglobe Canada Act, to establish, maintain and operate, in Canada and elsewhere, external telecommunication services by cable, radiotelegraph, radio-telephone and any other means of telecommunication for the conduct of public communications, and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Teleglobe Canada was sold in April 1987 to Memotec Data Inc.

During the year, the loans were repaid in full.

The Corporation paid interest of $17,708 and dividends of $16.6 million to the Government in 1987-88.

Vancouver Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Vancouver.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Vancouver.

The loan bears interest at the rate of 7.5% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, non-interest bearing loans totalling $76,494,444 were forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

The Corporation paid interest of $325,006 to the Government in 1987-88.

VIA Rail Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to revitalize passenger rail services in Canada, and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $604.2 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Summary Financial Statements of Crown Corporations

Table 7.4 presents summary combined financial statements as at March 31, 1988 of the Crown corporations named in Section 96 or Schedule C of the Financial Administration Act. Table 7.5 displays the assets and liabilities and Table 7.6 the revenues, expenses and changes in equity of each corporation. For those corporations with March 31 year ends, the data are based on audited financial statements. For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The Crown corporations have been grouped in five segments. The category of competitive, self-sustaining corporations consists of those corporations named in Schedule C Part II of the Financial Administration Act.

The tables summarize the financial transactions and results of operations of each Crown corporation in accordance with its own respective accounting policies. Most Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and other Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to institutional and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable. Net assets/liabilities represent the Government's equity in each Crown corporation as reported by that corporation.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations. Other net changes in equity include dividends declared, transfers of profits to the Government and non-current financial assistance provided by the Government.

Crown corporations are defined to include either parent Crown corporations or wholly-owned subsidiaries. A wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations. These tables present consolidated financial information on parent Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. Volume III of the Public Accounts includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the Government Companies Operation Act. In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. The gross amounts of such borrowings are included under "Liabilities, Outside Parties". A summary of such borrowings and the changes during the year ended March 31, 1988 is presented in Table 7.7.

Borrowings by non-agent Crown corporations are not, in law, obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government. Such guarantees amounted to $0.7 million as at March 31, 1988. A summary of borrowing transactions by non-agent Crown corporations is presented in Table 7.8. The maturity of all Crown corporations' borrowings is presented in Table 7.9. Contingent liabilities of Crown corporations are presented in Table 7.10.

A summary of financial assistance under Government budgetary appropriations to Crown corporations for the year ended March 31, 1988 is provided in Table 7.11. Differences in figures reported in Table 7.6 and those reported in Table 7.11 result from the use of different accounting policies and from items in transit.

TABLE 7.4

SUMMARY COMBINED FINANCIAL STATEMENTS OF CROWN CORPORATIONS BY SEGMENT
(in thousands of dollars)

	Competitive, self-sustaining	Lending and insurance	Marketing	Bank of Canada	Other	Elimination of intercorporate balances	Combined Crown corporations
ASSETS AND LIABILITIES AS AT MARCH 31, 1988							
Assets							
Financial							
Outside parties	2,856,573	22,968,793	4,495,505	1,007,830	656,398		31,985,099
Government and other Crown corporations	760,588	527,615	52,412	20,593,145	916,273	- 96,061	22,753,972
Total financial assets	3,617,161	23,496,408	4,547,917	21,600,975	1,572,671	- 96,061	54,739,071
Physical assets and deferred charges	17,716,532	288,317	794,207	167,568	6,453,901		25,420,525
Total assets	21,333,693	23,784,725	5,342,124	21,768,543	8,026,572	- 96,061	80,159,596
Liabilities							
Outside parties							
Borrowings	5,970,326	8,998,067	3,797,800		24,116		18,790,309
Bank of Canada notes in circulation and amounts owing to depositors				20,412,712			20,412,712
Other liabilities	4,441,515	1,342,177	1,449,771	464,955	1,945,918		9,644,336
Government and other Crown corporations	2,117,777	14,240,658	70,497	860,876	1,029,428	- 96,061	18,223,175
Total liabilities	12,529,618	24,580,902	5,318,068	21,738,543	2,999,462	- 96,061	67,070,532
Net assets/liabilities (-)	8,804,075	- 796,177	24,056	30,000	5,027,110		13,089,064
Contingent liabilities	346,368	115,010	11,244		235,229		707,851
REVENUES, EXPENSES AND CHANGES IN NET ASSETS/LIABILITIES (-) FOR THE YEAR ENDED MARCH 31, 1988							
Revenues							
Outside parties	14,276,458	2,594,785	4,258,617		4,185,306		25,315,166
Government and other Crown corporations							
Financial assistance	68,147	1,629,750	454,600		2,430,663		4,583,160
Other	984,732	3,708	170,074	2,007,604	185,757	- 338,068	3,013,807
Total revenues	15,329,337	4,228,243	4,883,291	2,007,604	6,801,726	- 338,068	32,912,133
Expenses							
Outside parties	13,777,084	3,136,544	4,841,854	163,707	5,904,094		27,823,283
Government and other Crown corporations	855,911	1,270,819	44,548		960,963	- 339,491	2,792,750
Total expenses	14,632,995	4,407,363	4,886,402	163,707	6,865,057	- 339,491	30,616,033
Net income/loss (-) for the year	696,342	- 179,120	- 3,111	1,843,897	- 63,331	1,423	2,296,100
Other net changes in equity	- 74,422	- 8,406	- 172	- 1,843,897	619,321	- 1,423	- 1,308,999
Changes in net assets/liabilities (-) for the year	621,920	- 187,526	- 3,283		555,990		987,101
Net assets/liabilities (-), beginning of year	8,182,155	- 608,651	27,339	30,000	4,471,120		12,101,963
Net assets/liabilities (-), end of year	8,804,075	- 796,177	24,056	30,000	5,027,110		13,089,064

Notes to Table 7.5 are an integral part of this table.

TABLE 7.5

FINANCIAL POSITION OF CROWN CORPORATIONS—ASSETS AND LIABILITIES AS AT MARCH 31, 1988
(in thousands of dollars)

Crown corporations[1]	Assets				Liabilities				1988 Net assets or liabilities (–)	1987 Net assets or liabilities (–)
	Financial				Outside parties					
	Outside parties	Government and other Crown corporations	Physical assets and deferred charges	Total	Borrowings	Other	Government and other Crown corporations	Total		
Competitive, self-sustaining										
Air Canada	533,287	140,565	2,303,965	2,977,817	1,430,249	698,291	279,199	2,407,739	570,078	569,799
Canada Development Investment Corporation	31,512	225,444	19,960	276,916		54,327		54,327	222,589	288,558
Eldorado Nuclear Limited[2]	74,321		836,008	910,329	625,670	123,205	10,093	758,968	151,361	138,209
Elimination of intercorporate equity		– 151,361		– 151,361					– 151,361	– 138,209
Canada Ports Corporation	9,378	47,845	37,773	94,996		3,626	1,905	5,531	89,465	66,275
Canadian National Railway System	469,956	181,945	6,917,326	7,569,227	2,525,682	1,492,740	281,983	4,300,405	3,268,822	3,022,267
Halifax Port Corporation	2,376	7,131	53,456	62,963		2,700	4,124	6,824	56,139	23,782
Montreal Port Corporation	7,400	77,477	140,433	225,310		17,050	12,421	29,471	195,839	– 45,935
Petro-Canada[3]	1,661,174	30,935	6,940,521	8,632,630	1,369,029	2,007,436	1,366,759	4,743,224	3,889,406	3,762,319
Port of Quebec Corporation	1,607	23,680	43,264	68,551		3,188	300	3,488	65,063	61,339
Prince Rupert Port Corporation	1,759	12,503	71,168	85,430		852	48,301	49,153	36,277	– 6,058
Royal Canadian Mint[4]	12,070	32,160	75,094	119,324		20,880	85,251	106,131	13,193	1,000
Saint John Port Corporation	1,477	9,058	81,447	91,982	19,696	2,868	20,661	43,225	48,757	1,918
St John's Port Corporation	298	895	14,199	15,392		599	2,527	3,126	12,266	11,834
Teleglobe Canada[3][7][9]	35,856	48,968		84,824		9		9	84,815	310,270
Vancouver Port Corporation	14,102	73,343	181,918	269,363		13,744	4,253	17,997	251,366	114,787
Total—Competitive, self-sustaining	*2,856,573*	*760,588*	*17,716,532*	*21,333,693*	*5,970,326*	*4,441,515*	*2,117,777*	*12,529,618*	*8,804,075*	*8,182,155*
Lending and insurance										
Canada Deposit Insurance Corporation	682,950	27,349	680	710,979	496,771	754	1,349,614	1,847,139	– 1,136,160	– 1,268,561
Canada Mortgage and Housing Corporation	9,291,095	46,557	15,123	9,352,775		33,980	9,268,795	9,302,775	50,000	50,000
Insurance programs	74,360	342,310	174,471	591,141		831,444	9,261	840,705	– 249,564	– 405,364
Export Development Corporation	6,523,359	5,172		6,528,531	5,257,204	345,718	25,480	5,628,402	900,129	898,445
Farm Credit Corporation	4,210,897	10,190	86,104	4,307,191	1,328,156	51,660	3,564,004	4,943,820	– 636,629	– 124,791
Federal Business Development Bank	2,186,132	96,037	11,939	2,294,108	1,915,936	78,621	23,504	2,018,061	276,047	241,620
Total—Lending and insurance	*22,968,793*	*527,615*	*288,317*	*23,784,725*	*8,998,067*	*1,342,177*	*14,240,658*	*24,580,902*	*– 796,177*	*– 608,651*
Marketing										
Canadian Commercial Corporation	605,535	797		606,332		574,773	2,119	576,892	29,440	31,388
Canadian Dairy Commission	44,118	49,068	33,489	126,675		100,767	25,908	126,675		
Canadian Saltfish Corporation	19,339	436	7,840	27,615		4,149	28,850	32,999	– 5,384	– 4,217
Canadian Wheat Board, The	3,818,827	2,111	734,580	4,555,518	3,797,800	749,361	8,357	4,555,518		
Canagrex[6]										168
Freshwater Fish Marketing Corporation	7,686		18,298	25,984		20,721	5,263	25,984		
Total—Marketing	*4,495,505*	*52,412*	*794,207*	*5,342,124*	*3,797,800*	*1,449,771*	*70,497*	*5,318,068*	*24,056*	*27,339*
Bank of Canada	1,007,830	20,593,145	167,568	21,768,543		20,877,667	860,876	21,738,543	30,000	30,000
Other										
Atlantic Pilotage Authority	779	5	1,046	1,830	484	1,201	295	1,980	– 150	– 563
Atomic Energy of Canada Limited	224,477	16,980	794,807	1,036,264	22,486	157,686	648,704	828,876	207,388	195,661
Canada Council	88,392	26,588	13,744	128,724		24,506	548	25,054	103,670	91,706
Canada Harbour Place Corporation	1,133	44	69,870	71,047		387		387	70,660	80,300
Canada Lands Company Limited—										
Canada Lands Company (Le Vieux-Port de Montréal) Limited	380	218	344	942		921	21	942		
Canada Lands Company (Mirabel) Limited	1,484	1,167		2,651		1,448	1,203	2,651		
Canada Lands Company (Vieux-Port de Québec) Inc	1,322	397		1,719		632	884	1,516	203	203
Canada Museums Construction Corporation Inc	2,853	7,245	239,784	249,882		23,785		23,785	226,097	157,347
Canada Post Corporation	78,842	528,751	1,966,402	2,573,995		851,434	110,443	961,877	1,612,118	1,598,340
Canadian Broadcasting Corporation	62,604	29,775	707,058	799,437		258,844	33,000	291,844	507,593	460,481
Canadian Film Development Corporation	8,490	16,057	2,788	27,335		7,442		7,442	19,893	28,496
Canadian Institute for International Peace and Security	1,653		184	1,837		240		240	1,597	1,402
Canadian Livestock Feed Board	351	1,763		2,114		1,937		1,937	177	313
Canadian National (West Indies) Steamships Ltd[7][8]	1,157	95		1,252		14	324	338	914	833
Canadian Patents and Development Limited	1,128	61	18	1,207		857	25	882	325	– 16
Canertech Inc[3][9]	13,390			13,390		439	29,550	30,009	– 16,619	– 17,187
Cape Breton Development Corporation—										
Coal Division	36,886	1,120	555,126	593,132		37,743	37,214	74,957	518,175	485,038
Industrial Development Division	10,351	2,205	19,677	32,233		1,970		1,970	30,263	25,999
Defence Construction (1951) Limited	1,562	109	304	1,975		3,756	1,160	4,916	– 2,941	– 2,915
Great Lakes Pilotage Authority, Ltd	994		29	1,023		3,414		3,414	– 2,391	– 1,421

TABLE 7.5

FINANCIAL POSITION OF CROWN CORPORATIONS—ASSETS AND LIABILITIES
AS AT MARCH 31, 1988—*Concluded*
(in thousands of dollars)

Crown corporations[1]	Assets				Liabilities					
	Financial				Outside parties					
	Outside parties	Government and other Crown corporations	Physical assets and deferred charges	Total	Borrowings	Other	Government and other Crown corporations	Total	1988 Net assets or liabilities (–)	1987 Net assets or liabilities (–)
Harbourfront Corporation	26,016	9,955	6,439	42,410		3,649	81	3,730	38,680	1,417
International Centre for Ocean Development	72	170		242		209		209	33	44
International Development Research Centre	19,892		4,402	24,294		15,390	333	15,723	8,571	2,555
Jacques Cartier and Champlain Bridges Incorporated, The	1,658	4,173	19,049	24,880		2,874	368	3,242	21,638	– 88,139
Laurentian Pilotage Authority	2,749		868	3,617	926	3,524		4,450	– 833	341
Marine Atlantic Inc	7,944	5,614	306,554	320,112	212	317,173	4,721	322,106	– 1,994	– 5,554
Mingan Associates, Ltd[7]			355	355					355	355
National Arts Centre Corporation	2,617	193	5,498	8,308		4,802	1,500	6,302	2,006	1,519
National Capital Commission	3,014	16,998	299,718	319,730		27,684	6,223	33,907	285,823	267,063
Northern Canada Power Commission[10]	10,275	15,755	111,951	137,981		9,977	100,505	110,482	27,499	24,946
Pacific Pilotage Authority	3,502		940	4,442		1,818		1,818	2,624	2,524
Seaway International Bridge Corporation, Ltd, The	230		250	480	8	464		472	8	8
Standards Council of Canada	757	359	612	1,728		883	102	985	743	1,922
St Lawrence Seaway Authority, The	20,360	29,126	553,470	602,956		25,864	302	26,166	576,790	417,231
VIA Rail Canada Inc	19,084	201,350	772,614	993,048		152,931	51,922	204,853	788,195	740,871
Total—Other	*656,398*	*916,273*	*6,453,901*	*8,026,572*	*24,116*	*1,945,918*	*1,029,428*	*2,999,462*	*5,027,110*	*4,471,120*
Total—All Crown corporations	31,985,099	22,850,033	25,420,525	80,255,657	18,790,309	30,057,048	18,319,236	67,166,593	13,089,064	12,101,963
Elimination of intercorporate balances		– 96,061		– 96,061			– 96,061	– 96,061		
Total combined Crown corporations	31,985,099	22,753,972	25,420,525	80,159,596	18,790,309	30,057,048	18,223,175	67,070,532	13,089,064	12,101,963

(1) All Crown corporations listed in this table are parent Crown corporations except the following unconsolidated subsidiaries: Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited, Canada Lands Company (Vieux-Port de Québec) Inc, Canertech Inc, Eldorado Nuclear Limited, The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge Corporation, Ltd.

(2) Eldorado Nuclear Limited : the Corporation is wholly-owned by the Canada Development Investment Corporation (CDIC). The Corporation is accounted for on the equity basis of accounting by CDIC with the net result that its net assets of $151,361 as at March 31, 1988 are reflected under "Assets—Government and other Crown corporations" (March 31, 1987 $138,209), and its net income is included in the revenues of CDIC.

(3) Petro-Canada has been authorized to dissolve Canertech Inc and dispose of its investments on October 9, 1986.

(4) Royal Canadian Mint has been reclassified under the Competitive, self-sustaining corporation category as at December 17, 1987 following its reclassification in the Financial Administration Act as a Schedule C Part II corporation.

(5) On April 4, 1987, Bill C-38, the Teleglobe Canada Reorganization and Divestiture Act, received Royal Assent pursuant to the letter of intent signed February 11, 1987 selling the assets of Teleglobe Canada to Memotec Data Inc. The Corporation is potentially liable for bills of exchange. The obligation amounts to £26,131,294 ($ 60,812,643) as at March 31, 1988 and matures in 1993.

(6) Bill C-2 procuring the dissolution of Canagrex received Royal Assent on October 8, 1987.

(7) The Corporation is inactive.

(8) On October 29, 1985, Bill C-60 received Royal Assent and authorized the Minister responsible for Canadian National (West Indies) Steamships Ltd, to dissolve the Corporation.

(9) The Corporation is being wound up.

(10) Bill C-125, an Act enabling the Northern Canada Power Commission to issue shares, to authorize the sale of those shares to the Government of the Northwest Territories and to repeal the Northern Canada Power Commission Act as well as deleting it from Schedule C of the Financial Administration Act, received Royal Assent on April 27, 1988.

TABLE 7.6

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

Crown corporations	Revenues				Expenses			Net income/or loss (–)	Other net changes in equity	Net assets or liabilities (–) beginning 1988	Net assets or liabilities (–) end 1988
		Government and Crown corporations									
	Outside parties	Financial assistance[1]	Other	Total	Outside parties	Government and Crown corporations	Total				
Competitive, self-sustaining											
Air Canada	3,173,992		58,991	3,232,983	3,136,261	96,443	3,232,704	279		569,799	570,078
Canada Development Investment Corporation	893		14,477	15,370	21,806		21,806	– 6,436	– 59,533	288,558	222,589
Eldorado Nuclear Limited	350,652			350,652	333,150		333,150	17,502	– 4,350	138,209	151,361
Elimination of intercorporate equity			– 13,152	– 13,152				– 13,152		– 138,209	– 151,361
Canada Ports Corporation	8,361		9,576	17,937	24,136	– 5,736	18,400	– 463	23,653	66,275	89,465
Canadian National Railway System	4,253,977		690,748	4,944,725	4,467,146	206,908	4,674,054	270,671	– 24,116	3,022,267	3,268,822
Halifax Port Corporation	13,474		470	13,944	11,040	1,104	12,144	1,800	30,557	23,782	56,139
Montreal Port Corporation	50,013		17,797	67,810	52,035	886	52,921	14,889	226,885	– 45,935	195,839
Petro-Canada	5,090,657	67,366	147,579	5,305,602	4,685,237	493,278	5,178,515	127,087		3,762,319	3,889,406
Port of Quebec Corporation	9,444		3,375	12,819	8,971	1,547	10,518	2,301	1,423	61,339	65,063
Prince Rupert Port Corporation	15,135		892	16,027	11,555		11,555	4,472	37,863	– 6,058	36,277
Royal Canadian Mint	1,032,722		49,416	1,082,138	997,480	54,103	1,051,583	30,555	– 18,362	1,000	13,193
Saint John Port Corporation	10,222	781		11,003	8,893	3,062	11,955	– 952	47,791	1,918	48,757
St John's Port Corporation	2,482		225	2,707	2,207	451	2,658	49	383	11,834	12,266
Teleglobe Canada	216,335			216,335	117	1,186	1,303	215,032	– 440,487	310,270	84,815
Vancouver Port Corporation	48,099		4,338	52,437	17,050	2,679	19,729	32,708	103,871	114,787	251,366
Total—Competitive, self-sustaining	*14,276,458*	*68,147*	*984,732*	*15,329,337*	*13,777,084*	*855,911*	*14,632,995*	*696,342*	*– 74,422*	*8,182,155*	*8,804,075*
Lending and insurance											
Canada Deposit Insurance Corporation	283,033		2,797	285,830	46,588	106,841	153,429	132,401		– 1,268,561	– 1,136,160
Canada Mortgage and Housing Corporation	828,581	59,530	325	888,436	177,698	676,189	853,887	34,549	– 34,549	50,000	50,000
Insurance programs	158,138			158,138	– 69,305	69,786	481	157,657	– 1,857	– 405,364	– 249,564
Minister's account		1,528,455		1,528,455	1,443,392	85,063	1,528,455				
Export Development Corporation	666,244		586	666,830	667,074	– 1,928	665,146	1,684		898,445	900,129
Farm Credit Corporation	384,018	15,000		399,018	578,622	332,234	910,856	– 511,838		– 124,791	– 636,629
Federal Business Development Bank	274,771	26,765		301,536	292,475	2,634	295,109	6,427	28,000	241,620	276,047
Total—Lending and insurance	*2,594,785*	*1,629,750*	*3,708*	*4,228,243*	*3,136,544*	*1,270,819*	*4,407,363*	*– 179,120*	*– 8,406*	*– 608,651*	*– 796,177*
Marketing											
Canadian Commercial Corporation	686,564	11,808		698,372	690,325	9,995	700,320	– 1,948		31,388	29,440
Canadian Dairy Commission	399,749	292,504	11,408	703,661	672,148	31,513	703,661				
Canadian Saltfish Corporation	80,069		2,891	82,960	81,087	3,040	84,127	– 1,167		– 4,217	– 5,384
Canadian Wheat Board, The	3,034,129	150,284	155,775	3,340,188	3,340,188		3,340,188				
Canagrex		4		4				4	– 172	168	
Freshwater Fish Marketing Corporation	58,106			58,106	58,106		58,106				
Total—Marketing	*4,258,617*	*454,600*	*170,074*	*4,883,291*	*4,841,854*	*44,548*	*4,886,402*	*– 3,111*	*– 172*	*27,339*	*24,056*
Bank of Canada			2,007,604	2,007,604	163,707		163,707	1,843,897	– 1,843,897	30,000	30,000
Other											
Atlantic Pilotage Authority	6,620	460	29	7,109	6,666	30	6,696	413		– 563	– 150
Atomic Energy of Canada Limited	358,219	175,409	1,102	534,730	200,695	322,308	523,003	11,727		195,661	207,388
Canada Council	12,052	96,895	2,209	111,156	99,192		99,192	11,964		91,706	103,670
Canada Harbour Place Corporation	4,826	2,000	209	7,035	16,466	209	16,675	– 9,640		80,300	70,660
Canada Lands Company Limited—											
Canada Lands Company (Le Vieux-Port de Montréal) Limited	831	3,400		4,231	3,264		3,264	967	– 967		
Canada Lands Company (Mirabel) Limited	23,692	5,292		28,984	6,799		6,799	22,185	– 22,185		
Canada Lands Company (Vieux-Port de Québec) Inc	794	5,561		6,355	4,932	1,423	6,355			203	203
Canada Museums Construction Corporation Inc									68,750	157,347	226,097
Canada Post Corporation	2,732,940	294,055	141,557	3,168,552	2,738,147	438,168	3,176,315	– 7,763	21,541	1,598,340	1,612,118
Canadian Broadcasting Corporation	320,905	796,266	4,796	1,121,967	1,166,199		1,166,199	– 44,232	91,344	460,481	507,593
Canadian Film Development Corporation	13,608	108,522		122,130	120,743	1,259	122,002	128	– 8,731	28,496	19,893
Canadian Institute for International Peace and Security	75	4,000		4,075	3,880		3,880	195		1,402	1,597
Canadian Livestock Feed Board		18,517	3	18,520	18,446	210	18,656	– 136		313	177
Canadian National (West Indies) Steamships Ltd		81		81				81		833	914
Canadian Patents and Development Limited	1,775	1,113	68	2,956	2,590	25	2,615	341		– 16	325
Canertech Inc	1,168			1,168	600		600	568		– 17,187	– 16,619

TABLE 7.6

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1988—*Concluded*

(in thousands of dollars)

Crown corporations	Revenues				Expenses			Net income/or loss (-)	Other net changes in equity	Net assets or liabilities (-) beginning 1988	Net assets or liabilities (-) end 1988
	Outside parties	Government and Crown corporations: Financial assistance[1]	Government and Crown corporations: Other	Total	Outside parties	Government and Crown corporations	Total				
Cape Breton Development Corporation—											
Coal Division	200,951	1,672	4,462	207,085	263,111		263,111	- 56,026	89,163	485,038	518,175
Industrial Development Division	3,800	10,600	116	14,516	10,252		10,252	4,264		25,999	30,263
Defence Construction (1951) Limited	266	12,579		12,845	12,871		12,871	- 26		- 2,915	- 2,941
Great Lakes Pilotage Authority, Ltd	9,645			9,645	10,615		10,615	- 970		- 1,421	- 2,391
Harbourfront Corporation	10,752		975	11,727	15,474	37	15,511	- 3,784	41,047	1,417	38,680
International Centre for Ocean Development	12	6,400	136	6,548	6,475	84	6,559	- 11		44	33
International Development Research Centre	2,881	108,100	1,436	112,417	106,401		106,401	6,016		2,555	8,571
Jacques Cartier and Champlain Bridges Incorporated, The	7,870	6,003	225	14,098	12,393	2,788	15,181	- 1,083	110,860	- 88,139	21,638
Laurentian Pilotage Authority	27,807	500		28,307	29,481		29,481	- 1,174		341	- 833
Marine Atlantic Inc	61,995	118,507	3,108	183,610	174,206	5,844	180,050	3,560		- 5,554	- 1,994
Mingan Associates, Ltd										355	355
National Arts Centre Corporation	16,741	14,966	1,052	32,759	31,219	1,053	32,272	487		1,519	2,006
National Capital Commission	13,645	63,671	2,087	79,403	91,174	8,806	99,980	- 20,577	39,337	267,063	285,823
Northern Canada Power Commission	66,069		11,588	77,657	58,626	15,988	74,614	3,043	- 490	24,946	27,499
Pacific Pilotage Authority	26,795			26,795	26,695		26,695	100		2,524	2,624
Seaway International Bridge Corporation, Ltd, The	1,665			1,665	1,299	366	1,665			8	8
Standards Council of Canada	960	6,531	391	7,882	8,464	597	9,061	- 1,179		1,922	743
St Lawrence Seaway Authority, The	63,718		2,772	66,490	69,653	1,256	70,909	- 4,419	163,978	417,231	576,790
VIA Rail Canada Inc	192,229	569,563	7,436	769,228	587,066	160,512	747,578	21,650	25,674	740,871	788,195
Total—Other	*4,185,306*	*2,430,663*	*185,757*	*6,801,726*	*3,904,094*	*960,963*	*6,865,057*	*- 63,331*	*619,321*	*4,471,120*	*5,027,110*
Total—All Crown corporations	25,315,166	4,583,160	3,351,875	33,250,201	27,823,283	3,132,241	30,955,524	2,294,677	- 1,307,576	12,101,963	13,089,064
Elimination of balances between Crown corporations			- 338,068	- 338,068		- 339,491	- 339,491	1,423	- 1,423		
Total combined Crown corporations	25,315,166	4,583,160	3,013,807	32,912,133	27,823,283	2,792,750	30,616,033	2,296,100	- 1,308,999	12,101,963	13,089,064

Notes to Table 7.5 are an integral part of this table.

[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. A further amount of $518,035 has been capitalized by the corporations and is included in "Other net changes in equity". Revenues "Other" include amounts generated from the sale of goods or services, investment income as well as grants where the corporation qualifies as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amounts reported in Table 7.11 because of different accounting policies and items in transit.

Borrowings by Agent Crown Corporations

Table 7.7 summarizes the borrowing transactions by agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy Section 40 of the Financial Administration Act (FAA) which requires that "An annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". The borrowings are from other than the Government. In accordance with Section 45 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. As at March 31, 1988, an allowance for borrowings expected to be repaid by the Government was established at $450 million.

Borrowings by non-agent Crown corporations are not included in this table because such borrowings are not on behalf of Her Majesty. Table 7.8 provides information on borrowings of such corporations.

TABLE 7.7

BORROWINGS BY AGENT CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1987	Borrowings and other credits	Repayments and other charges	Balance March 31/1988
Atomic Energy of Canada Limited	23,853	1,933	3,300	22,486
Canada Deposit Insurance Corporation	987,830	79,438	570,497	496,771
Canada Development Investment Corporation—				
Eldorado Nuclear Limited	615,785	27,839	17,954	625,670
Canadian Wheat Board, The	4,017,295	12,647,500	12,866,995	3,797,800
Export Development Corporation	5,814,483	38,649,050	39,206,329	5,257,204
Farm Credit Corporation	1,597,809		269,653	1,328,156
Federal Business Development Bank	1,562,944	6,076,938	5,723,946	1,915,936
Petro-Canada	1,072,792	4,325,236	4,028,999	1,369,029
Saint John Port Corporation	19,696			19,696
Seaway International Bridge Corporation, Ltd, The	8			8
Teleglobe Canada	54,316		54,316	
Total	15,766,811	61,807,934	62,741,989	14,832,756
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government	– 100,000		350,000	– 450,000
Borrowings expected to be repaid by agent Crown corporations reported on the Statement of Assets and Liabilities	15,666,811	61,807,934	63,091,989	14,382,756

Notes to Table 7.5 are an integral part of this table.

Borrowings by Crown Corporations

Table 7.8 summarizes the borrowing transactions of agent and non-agent Crown corporations. Borrowings of non-agent Crown corporations are not on behalf of Her Majesty.

TABLE 7.8

BORROWINGS BY CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1987	Borrowings and other credits	Repayments and other charges	Balance March 31/1988
Borrowings by agent Crown corporations, Table 7.7	15,766,811	61,807,934	62,741,989	14,832,756
Borrowings by non-agent Crown corporations—				
Air Canada	1,430,701	140,413	140,865	1,430,249
Atlantic Pilotage Authority	239	245		484
Canadian National Railway System	3,037,686	19,021	531,025	2,525,682
Laurentian Pilotage Authority	350	576		926
National Arts Centre Corporation		2,590	2,590	
Marine Atlantic Inc		607	395	212
	4,468,976	*163,452*	*674,875*	*3,957,553*
Total	20,235,787	61,971,386	63,416,864	18,790,309

Notes to Table 7.5 are an integral part of this table.

Maturity of Borrowings by Crown Corporations

Table 7.9 summarizes the maturity of borrowings by agent and non-agent Crown corporations, as at March 31, 1988.

TABLE 7.9

MATURITY OF BORROWINGS BY CROWN CORPORATIONS
(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
1989	8,436,536	118,419	8,554,955
1990	933,381	118,299	1,051,680
1991	1,375,655	124,161	1,499,816
1992	869,731	143,466	1,013,197
1993	863,329	153,605	1,016,934
1994/98	2,087,600	1,295,463	3,383,063
1999/2003		944,635	944,635
2004 and after	266,524	1,059,505	1,326,029
	14,832,756	3,957,553	18,790,309

Notes to Table 7.5 are an integral part of this table.

Contingent Liabilities of Crown Corporations

Table 7.10 summarizes the contingent liabilities of Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 7.10

CONTINGENT LIABILITIES OF CROWN CORPORATIONS
(in thousands of dollars)

	March 31, 1988
Agent Crown corporations	
Canada Mortgage and Housing Corporation—insulation program and other litigation	49,900
Canada Museums Construction Corporation Inc—contract disputes	12,000
Canada Ports Corporation—miscellaneous litigation	1,131
Canadian Commercial Corporation—contract damages	7,544
Canadian Saltfish Corporation—loan guarantee	3,700
Canertech Inc—miscellaneous litigation	77,000
Cape Breton Development Corporation—loan guarantee	40,300
Defence Construction (1951) Limited—contract disputes	6,732
Export Development Corporation—loan guarantees and loans with recourse	64,000
Federal Business Development Bank—loan guarantees	1,110
Montreal Port Corporation—miscellaneous litigation	6,318
National Capital Commission—miscellaneous litigation and agreements	32,142
Northern Canada Power Commission—miscellaneous litigation	200
Petro-Canada—loan guarantee	135,000
Port of Quebec Corporation—miscellaneous litigation	3,400
St John's Port Corporation—miscellaneous litigation	5,106
St Lawrence Seaway Authority—claims for damages	49,100
Teleglobe Canada—guaranteed bills of exchange	60,813
	555,496
Non-agent Crown corporations	
Air Canada—residual value support under sale and leaseback agreements	134,600
Atlantic Pilotage Authority—miscellaneous litigation	855
Marine Atlantic Inc—contract disputes	16,900
	152,355
Total	707,851

Notes to Table 7.5 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Crown Corporations

Table 7.11 summarizes financial assistance under budgetary appropriations for both agent and non-agent Crown corporations. It should be read in conjunction with Table 7.4. The purpose for which payments have been made under budgetary appropriations is segregated between: (*a*) amounts to cover operating expenses and (*b*) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 7.11

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	Financial assistance under budgetary appropriations[1][3]	Purpose	
		Operations	Capital expenditures
Agent Crown corporations			
Atomic Energy of Canada Limited	175,410	175,410	
Canada Harbour Place Corporation	2,000	2,000	
Canada Lands Company (Le Vieux-Port de Montréal) Limited	3,400	3,400	
Canada Lands Company (Mirabel) Limited	5,333	5,333	
Canada Lands Company (Vieux-Port de Québec) Inc	5,124	5,124	
Canada Mortgage and Housing Corporation[2]	1,550,230	1,550,230	
Canada Museums Construction Corporation Inc	68,750	68,750	
Canada Ports Corporation	2,144	2,144	
Canada Post Corporation	442,593	281,593	161,000
Canadian Broadcasting Corporation	887,021	796,266	90,755
Canadian Commercial Corporation	11,808	11,808	
Canadian Dairy Commission	291,446	291,446	
Canadian Film Development Corporation	115,646	115,646	
Canadian Livestock Feed Board	18,634	18,634	
Canadian Patents and Development Limited	1,113	1,113	
Canadian Wheat Board, The	150,490	150,490	
Cape Breton Development Corporation	101,435	12,272	89,163
Defence Construction (1951) Limited	13,550	13,550	
Farm Credit Corporation	15,000	15,000	
Federal Business Development Bank	77,765	77,765	
National Capital Commission	103,008	63,671	39,337
Petro-Canada	67,400	67,400	
St Lawrence Seaway Authority, The	24,500	24,500	
	4,133,800	*3,753,545*	*380,255*
Non-agent Crown corporations			
Atlantic Pilotage Authority	444	444	
Canada Council	96,895	96,895	
Canadian Institute for International Peace and Security	4,000	4,000	
Canadian National Railway System	24,043	24,043	
Great Lakes Pilotage Authority, Ltd	1,019	1,019	
International Centre for Ocean Development	6,400	6,400	
International Development Research Centre	108,100	108,100	
Jacques Cartier and Champlain Bridges Incorporated, The	6,229	6,229	
Laurentian Pilotage Authority	1,543	1,543	
Marine Atlantic Inc	127,604	127,604	
National Arts Centre Corporation	16,728	16,728	
Standards Council of Canada	6,531	6,531	
VIA Rail Canada Inc	604,205	604,205	
	1,003,741	*1,003,741*	
Total	5,137,541	4,757,286	380,255

[1] Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.
[2] Includes budgetary appropriations for Government programs and insurance funds administered by the Corporation on behalf of the Government.
[3] Pursuant to Section 18 of the Financial Administration Act, certain debts due to Her Majesty in right of Canada by the following corporations were forgiven during the year. These amounts have previously been charged to the deficit through the allowance established in other years and therefore are not included above under Financial Assistance under Budgetary Appropriations to Crown corporations.

Agent Crown corporations	
Canadian Commercial Corporation	10,000
Canadian Film Development Corporation	6,314
Canadian Patents and Development Limited	296
Canada Ports Corporation	17,841
Halifax Port Corporation	25,556
Montreal Port Corporation	132,995
Northern Canada Power Commission	33,126
Prince Rupert Port Corporation	27,085
Saint John Port Corporation	37,768
St Lawrence Seaway Authority, The	624,950
Vancouver Port Corporation	76,494
	992,425

Non-agent Crown corporations	
Canadian National Railway System	19,453
Jacques Cartier and Champlain Bridges Incorporated, The	59,753
Marine Atlantic Inc	327,558
	406,764
Total	1,399,189

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 7.12 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 7.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
NEWFOUNDLAND—						
Atlantic Canada Opportunities Agency—						
Special areas and highways agreement	32,368,022	2,322,622		30,045,400	– 2,322,622	– 2,143,832
Finance—						
Federal-provincial employment loans program	3,661,214			3,661,214		
Municipal Development and Loan Board	5,043,535	204,169		4,839,366	– 204,169	– 188,934
Special development loans program	6,700,000			6,700,000		
Winter capital projects fund	6,989,312	37,511		6,951,801	– 37,511	– 36,449
	22,394,061	*241,680*		*22,152,381*	*– 241,680*	*– 225,383*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	973,495	48,061		925,434	– 48,061	– 35,815
Atlantic Provinces Power Development Act	75,418,663	2,074,800		73,343,863	– 2,074,800	– 1,939,381
	76,392,158	*2,122,861*		*74,269,297*	*– 2,122,861*	*– 1,975,196*
Total Newfoundland	131,154,241	4,687,163		126,467,078	– 4,687,163	– 4,344,411
NOVA SCOTIA—						
Atlantic Canada Opportunities Agency—						
Special areas and highways agreement	20,977,067	2,048,840		18,928,227	– 2,048,840	– 2,007,640
Energy, Mines and Resources—						
Regional electrical interconnections	2,502,736	30,382		2,472,354	– 30,382	– 27,556
Finance—						
Federal-provincial employment loans program	2,289,502	612,554		1,676,948	– 612,554	– 572,733
Municipal Development and Loan Board	1,257,985	117,667		1,140,318	– 117,667	– 513,232
Special development loans program	4,300,000			4,300,000		
Winter capital projects fund	4,036,953	310,293		3,726,660	– 310,293	– 545,989
	11,884,440	*1,040,514*		*10,843,926*	*– 1,040,514*	*– 1,631,954*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	3,811,966	161,821		3,650,145	– 161,821	– 150,390
Atlantic Provinces Power Development Act	39,710,279	1,891,880		37,818,399	– 1,891,880	– 1,779,241
Mainland Investments Limited	500,000	500,000			– 500,000	– 500,000
	44,022,245	*2,553,701*		*41,468,544*	*– 2,553,701*	*– 2,429,631*
Total Nova Scotia	79,386,488	5,673,437		73,713,051	– 5,673,437	– 6,096,781
PRINCE EDWARD ISLAND—						
Atlantic Canada Opportunities Agency—						
Comprehensive development plan agreement	11,217,514	188,809		11,028,705	– 188,809	– 174,798
Finance—						
Federal-provincial employment loans program	178,332	17,545		160,787	– 17,545	– 16,437
Federal-provincial fiscal arrangements			3,687,000	3,687,000	3,687,000	
Municipal Development and Loan Board	698,650	34,226		664,424	– 34,226	– 64,647
Special development loans program	161,847	28,421		133,426	– 28,421	– 51,735
Winter capital projects fund	1,011,425	56,758		954,667	– 56,758	– 52,614
	2,050,254	*136,950*	*3,687,000*	*5,600,304*	*3,550,050*	*– 185,433*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	22,757	1,235		21,522	– 1,235	– 1,149
Total Prince Edward Island	13,290,525	326,994	3,687,000	16,650,531	3,360,006	– 361,380

TABLE 7.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
NEW BRUNSWICK—						
Atlantic Canada Opportunities Agency—						
Special areas and highways agreement	37,646,542	2,405,289		35,241,253	– 2,405,289	– 2,227,423
Energy, Mines and Resources—						
Regional electrical interconnections	4,739,336	58,720		4,680,616	– 58,720	– 53,697
Finance—						
Federal-provincial employment loans program	6,079,874	189,341		5,890,533	– 189,341	– 178,360
Federal-provincial fiscal arrangements	2,352,000	2,352,000			– 2,352,000	2,352,000
Municipal Development and Loan Board	5,404,556	152,233		5,252,323	– 152,233	– 223,207
Special development loans program	5,375,000			5,375,000		
Winter capital projects fund	9,400,605	101,888		9,298,717	– 101,888	– 93,627
	28,612,035	*2,795,462*		*25,816,573*	*– 2,795,462*	*1,856,806*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	799,794	38,441		761,353	– 38,441	– 35,759
Atlantic Provinces Power Development Act	39,623,128	1,832,544		37,790,584	– 1,832,544	– 1,730,933
	40,422,922	*1,870,985*		*38,551,937*	*– 1,870,985*	*– 1,766,692*
Total New Brunswick	111,420,835	7,130,456		104,290,379	– 7,130,456	– 2,191,006
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779			61,300,779		
Municipal Development and Loan Board	44,155,303	2,488,922		41,666,381	– 2,488,922	– 2,931,445
Special development loans program	70,300,000			70,300,000		
Winter capital projects fund	91,314,928			91,314,928		
	267,071,010	*2,488,922*		*264,582,088*		*– 2,931,445*
Regional Industrial Expansion—						
Special areas and highways agreement	97,295,054	2,382,441		94,912,613	– 2,382,441	– 2,200,860
Total Quebec	364,366,064	4,871,363		359,494,701	– 4,871,363	– 5,132,305
ONTARIO—						
Finance—						
Federal-provincial employment loans program	8,605,916	894,091		7,711,825	– 894,091	– 835,818
Municipal Development and Loan Board	13,593,617	3,413,744		10,179,873	– 3,413,744	– 4,894,613
Special development loans program	1,338,080	235,754		1,102,326	– 235,754	– 221,478
Winter capital projects fund	28,768,842	2,109,708		26,659,134	– 2,109,708	– 2,882,113
Total Ontario	52,306,455	6,653,297		45,653,158	– 6,653,297	– 8,834,022
MANITOBA—						
Agriculture—						
Agricultural service centres	6,152,306	380,393		5,771,913	– 380,393	– 348,302
Energy, Mines and Resources—						
Regional electrical interconnections	105,049,319	1,693,971		103,355,348	– 1,693,971	– 25,746,497
Finance—						
Federal-provincial employment loans program	3,406,126	474,292		2,931,834	– 474,292	– 443,962
Municipal Development and Loan Board	3,025,150	402,927		2,622,223	– 402,927	– 705,309
Special development loans program	3,384,651	479,039		2,905,612	– 479,039	– 449,759
Winter capital projects fund	2,266,980	134,223		2,132,757	– 134,223	– 123,983
	12,082,907	*1,490,481*		*10,592,426*	*– 1,490,481*	*– 1,723,013*
Indian Affairs and Northern Development—						
Western Diversification Office—						
Special areas and highways agreement	2,668,766	200,422		2,468,344	– 200,422	– 185,250
Total Manitoba	125,953,298	3,765,267		122,188,031	– 3,765,267	– 28,003,062

TABLE 7.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
SASKATCHEWAN—						
Agriculture—						
Agricultural service centres	5,613,642	298,137		5,315,505	– 298,137	– 271,918
Finance—						
Federal-provincial employment loans program	666,385	77,043		589,342	– 77,043	– 72,016
Federal-provincial fiscal arrangements						– 22,913,000
Municipal Development and Loan Board	907,323	229,673		677,650	– 229,673	– 431,485
	1,573,708	*306,716*		*1,266,992*	*– 306,716*	*– 23,416,501*
Total Saskatchewan	7,187,350	604,853		6,582,497	– 604,853	– 23,688,419
ALBERTA—						
Agriculture—						
Agricultural service centres						– 310,232
Finance—						
Federal-provincial employment loans program	2,720,304	369,368		2,350,936	– 369,368	– 360,702
Municipal Development and Loan Board	3,514,063	484,368		3,029,695	– 484,368	– 855,458
Special development loans program	4,000,000			4,000,000		
Winter capital projects fund	3,603,969	349,312		3,254,657	– 349,312	– 332,159
	13,838,336	*1,203,048*		*12,635,288*	*– 1,203,048*	*– 1,548,319*
Indian Affairs and Northern Development—						
Western Diversification Office—						
Special areas and highways agreement	2,410,742	187,207		2,223,535	– 187,207	– 173,398
Total Alberta	16,249,078	1,390,255		14,858,823	– 1,390,255	– 2,031,949
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	8,452,474	991,086		7,461,388	– 991,086	– 918,198
Municipal Development and Loan Board	4,762,604	652,461		4,110,143	– 652,461	– 1,023,407
Special development loans program	12,493,486	2,421,101		10,072,385	– 2,421,101	– 2,294,412
Winter capital projects fund	12,770,355	1,021,133		11,749,222	– 1,021,133	– 937,288
Total British Columbia	38,478,919	5,085,781		33,393,138	– 5,085,781	– 5,173,305
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	16,103	1,862		14,241	– 1,862	– 3,458
Winter capital projects fund	230,934	16,378		214,556	– 16,378	– 31,630
	247,037	*18,240*		*228,797*	*– 18,240*	*– 35,088*
Indian Affairs and Northern Development—						
Government of the Northwest Territories	308,119	35,265		272,854	– 35,265	– 51,662
Total Northwest Territories	555,156	53,505		501,651	– 53,505	– 86,750
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	7,057,916	643,909		6,414,007	– 643,909	– 701,157
Yukon Territory small business loans	335,988	22,620		313,368	– 22,620	– 17,599
Total Yukon Territory	7,393,904	666,529		6,727,375	– 666,529	– 718,756
Accounts without current transactions						– 2,406,803
Total	947,742,313	40,908,900	3,687,000	910,520,413	– 37,221,900	– 89,068,949

Special areas and highways agreement

Loans have been made to finance development of community and industrial infrastructure projects for special areas, and for highway development, pursuant to terms and conditions of agreements between Canada and the provinces, with the approval of the Governor in Council.

The loans bear interest at rates from 5.768% to 10.164% per annum, and are repayable in equal annual instalments over 1 to 21 years, with final instalments between April 1, 1988 and March 31, 2009.

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.5% to 7.41% per annum, and are repayable either in annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1988 and November 30, 1994.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25% to 5.625% per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 1988 and March 31, 2016.

Special development loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.12% to 7.54% per annum, and are repayable either in annual or semi-annual instalments over 10 to 20 years, or at maturity, with final repayments between March 1, 1991 and March 30, 1993.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.2% to 9.84% per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity, with final repayments between January 16, 1990 and February 28, 1999.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board. Loans were made pursuant to terms and conditions of agreements between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 7.5% per annum, repayable over 11 years at various anniversary amortization dates, with the final instalment on July 31, 1999, $761,353; and,

(*b*) bearing interest at rates from 7.161% to 8.5% per annum, repayable over 18 years at various anniversary amortization dates, with final instalments between November 21, 1998 and April 1, 2006, $4,597,101.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5% to 8.5% per annum, and are repayable in equal annual instalments over 4 to 26 years, with final instalments between March 31, 1992 and March 31, 2014.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements between the Government of Canada and the Provinces of Manitoba, New Brunswick and Nova Scotia.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L20, Appropriation Acts No 1 and No 3, 1987-88.

The loans bear interest at rates from 9% to 9.625% per annum, and are repayable in annual instalments over 29 to 31 years, with final instalments between March 31, 2008 and March 31, 2011.

Mainland Investments Limited

Loans were made to the Province of Nova Scotia for the purchase of shares of Mainland Investments Limited, in accordance with an agreement between Canada and Nova Scotia, pursuant to Section 8 of the Special Areas Act.

During the year, the loans were repaid in full.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 17 years in equal instalments due at various anniversary dates, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 25, 2000 and March 27, 2005, $4,891,000; and,

(*b*) repayable in equal annual instalments over 17 years, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 31, 2001 and March 31, 2005, $6,137,705.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Constitution Acts

1867-1982, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977, and other statutory authority. These overpayments are non-interest bearing and are recovered in the subsequent year.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 7.747% to 14.129% per annum, and are repayable in equal annual instalments over 20 years, with final instalments between March 31, 1992 and March 31, 2004.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988
	$	$	$	$
Second mortgage	129,766	11,329		118,437
Low cost housing	178,353	23,936		154,417
	308,119	35,265		272,854

The loans bear interest at rates from 5.125% to 8.875% per annum, and are repayable in equal annual instalments over 20 to 25 years, with final instalments between April 1, 1988 and August 27, 1996.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988
	$	$	$	$
Second mortgage	95,406	11,839		83,567
Low cost housing	368,118	41,390		326,728
Capital expenditures	847,531	63,986		783,545
Outside parties—Capital projects	5,746,861	526,694		5,220,167
	7,057,916	643,909		6,414,007

The loans bear interest at rates from 5.375% to 12.5% per annum, and are repayable in equal annual instalments over 10 to 35 years, with final instalments between April 1, 1988 and March 31, 2004.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is $5,000,000.

The loans bear interest at rates from 9% to 12% per annum, and were repayable in annual instalments over 10 years, with the final instalment on April 1, 1988.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the United Kingdom Financial Agreement Act, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 7.13 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 7.13

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (-) 1988	1987
	$	$	$	$	$	$
China—Finance	49,426,118			49,426,118		
Jamaica—						
Finance—						
Special program—Economic assistance	25,000,000			25,000,000		
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946	456,545,657	28,579,342		427,966,315	- 28,579,342	- 28,018,963
Deferred principal	94,990,863			94,990,863		
	551,536,520	*28,579,342*		*522,957,178*	*- 28,579,342*	*- 28,018,963*
Developing countries—						
External Affairs—Canadian International Development Agency—						
International development assistance	3,198,800,129	36,812,987	1,440,606	3,163,427,748	- 35,372,381	- 58,741,202
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	579,740,842	63,450,954	45,842,839	562,132,727	- 17,608,115	- 37,620,604
National Defence—						
North Atlantic Treaty Organization—						
Damage claims recoverable	70,031	80,815	140,098	129,314	59,283	30,293
Total	4,404,573,640	128,924,098	47,423,543	4,323,073,085	- 81,500,555	- 124,350,476

China

A loan to China was authorized under the Export Credits Insurance Act.

Jamaica—Economic assistance

A loan has been made to the Government of Jamaica, to provide economic assistance. The maturity date under the April 20, 1985 loan agreement was August 9, 1989. The applicable interest rate for payments due between August 9, 1985 and August 9, 1989 is 13.375% per annum.

The loan agreement has been amended by the following Rescheduling Agreements dated:

(*a*) August 9, 1984, which provided for the deferment of one half of the interest payment due on August 9, 1984;

(*b*) October 18, 1985, which provided for the deferment of the principal repayment and one half of the interest payment due on August 9, 1985; and,

(*c*) June 4, 1987, which provided for the deferment of principal repayments and 85% of the interest payments that were due on August 9, 1986 and August 9, 1987.

Interest rates on the above Rescheduling Agreements vary between 9.385% and 13.5% per annum, and repayments of the deferred amounts are scheduled between 1989 and 1997.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of $1,250,000,000 was extended to the Government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2% per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven

instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

Developing countries—International development assistance

Loan assistance has been made to developing countries for international development assistance. Commencing April 1, 1986, loans under negotiated loan agreements in existence at March 31, 1986 were made under various budgetary authorities (including External Affairs Vote 30, Appropriation Acts No 1 and No 3, 1987-88). Previous to this date, all loans to developing countries were paid under non-budgetary authority.

During the year, the forgiveness of Certain Official Development Assistance Debts Act authorized the forgiveness of official development assistance debts owing by the Government of Togo, the Government of the Islamic Republic of Mauritania and the governments of the United Republic of Tanzania, of the Republic of Uganda and of Kenya as former members of the East African Community. This Act has not yet been proclaimed into force.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The closing balance of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments to all countries are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 7.13 as international development assistance to developing countries.

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988
	$	$	$	$
(*a*) 17 year term, 7 year grace period, non-interest bearing, with the final repayment in September 2002:				
Senegal[1]	999,070			999,070
(*b*) 20 year term, 5 year grace period, 5% interest per annum, with final repayments between September 2000 and March 2001:				
Jamaica	4,499,073			4,499,073
Turkey	27,170,994	2,063,913		25,107,081
	31,670,067	*2,063,913*		*29,606,154*
(*c*) 25 year term, 5 year grace period, 6% interest per annum, with the final repayment in March 1995:				
Nigeria[1]	623,789			623,789
(*d*) 30 year term, 7 year grace period, 3% interest per annum, with final repayments between September 1996 and January 2012:				
Barbados	17,636,282	341,304	36,985	17,331,963
Brazil	12,567,964	570,296		11,997,668
Chile	2,103,003	182,869		1,920,134
Colombia	18,040,598	641,305		17,399,293
Cuba	9,547,012			9,547,012
Dominican Republic	2,200,001			2,200,001
Egypt	47,826,088			47,826,088
Jamaica	32,995,112	329,592		32,665,520
Korea	434,453	43,445		391,008
Malaysia	10,935,698	639,816		10,295,882
Nigeria[1]	621,679			621,679
Peru	337,617			337,617
Salvador, El	9,260,527			9,260,527
Trinidad	5,652,233	367,993	478	5,284,718
Turkey	7,983,886			7,983,886
	178,142,153	*3,116,620*	*37,463*	*175,062,996*
(*e*) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	2,788,807	171,939		2,616,868
(*f*) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	661,654	33,334		628,320
(*g*) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	15,639,004	243,644		15,395,360
Antigua	5,624,797	149,910		5,474,887
Argentina	569,333	18,666		550,667
Barbados	8,071,529	30,750		8,040,779
Belize	11,541,860	178,413		11,363,447
Bolivia	1,483,827	42,395		1,441,432

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988
	$	$	$	$
Brazil	679,699	20,914		658,785
Burma	8,306,202			8,306,202
Cameroun	143,669,614	32,016		143,637,598
Chile	3,058,541	98,061		2,960,480
Colombia	19,156,201	502,134		18,654,067
Congo-Brazzaville[1]	22,598,238			22,598,238
Costa Rica	23,118,847			23,118,847
Dominica	1,790,794	47,236		1,743,558
Dominican Republic	8,621,372	185,222		8,436,150
East African Community[1][2]	47,402,298			47,402,298
Ecuador	10,598,508	304,929		10,293,579
Egypt	57,599,945			57,599,945
Gabon	7,614,186			7,614,186
Ghana[1]	77,579,081			77,579,081
Grenada	796,875	21,250		775,625
Guatemala	3,993,863	56,240		3,937,623
Guyana	37,197,444		7,584	37,205,028
Honduras	33,015,261			33,015,261
India	710,480,275	11,836,408		698,643,867
Indonesia	278,526,519	3,253,772	366,359	275,639,106
Ivory Coast[1]	79,959,686			79,959,686
Jamaica	56,213,535			56,213,535
Kenya[1]	109,083,953	294,352	5,290	108,794,891
Madagascar[1]	22,958,010			22,958,010
Malaysia	2,433,191	4,954		2,428,237
Malta	924,990	25,000		899,990
Mauritania[1]	4,147,276	52,500		4,094,776
Mexico	84,526	2,771		81,755
Montserrat	675,190	17,250		657,940
Morocco	14,709,525		11,142	14,720,667
Nicaragua	18,357,040			18,357,040
Nigeria[1]	41,124,218			41,124,218
Pakistan	605,903,625	9,624,120		596,279,505
Paraguay	599,884	19,996		579,888
Peru	22,719,700	66,289	5,182	22,658,593
Philippines	3,837,799	10		3,837,789
Salvador, El	1,200,000			1,200,000
St Lucia	501,244	11,578		489,666
St Vincent	1,053,563	14,313		1,039,250
Senegal[1]	14,093,784			14,093,784
Sri Lanka	167,134,905	799,145		166,335,760
Swaziland[1]	1,369,960			1,369,960
Thailand	33,747,453			33,747,453
Togo[1]	16,571,216			16,571,216
Trinidad	3,261,656	57,118		3,204,538
Tunisia	119,924,055	1,532,057	158,998	118,550,996
Various francophone countries[3]	1,677,258			1,677,258
Zaire[1]	31,224,076		74,321	31,298,397
Zambia[1]	86,188,391		148	86,188,539
Zimbabwe[1]	30,813,364			30,813,364
	3,031,227,186	*29,543,413*	*629,024*	*3,002,312,797*
(*h*) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	44,240,824	625,000	592,281	44,208,105
(*i*) 55 year term, 15 year grace period, non-interest bearing, with the final repayment in September 2036:				
Egypt	9,243,531			9,243,531
	3,299,597,081	35,554,219	1,258,768	3,265,301,630
Less: payments made under budgetary authority	100,796,952	1,258,768	181,838	101,873,882
	3,198,800,129	36,812,987	1,440,606	3,163,427,748

Note: grace period refers to interval from date of issuance of the loan to first repayment of loan principal.
(1) Sub-Saharan countries became eligible to benefit from Canada's 5 year official development assistance debt moratorium announced in 1986.
(2) Joint project involving Kenya, Tanzania and Uganda.
(3) Joint project involving Mali and Senegal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Commencing April 1, 1987, certain loans for the development of export trade are now made under budgetary authority.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments. The closing balance of loans to national governments includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 7.13.

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988
	$	$	$	$
(a) 5 year term, 9.5% interest per annum, with the final repayment in May 1992:				
Ghana	5,335,939	793,299		4,542,640
(b) 6 to 10 year term, 8.25% to 10.25% interest per annum, with final repayments between May 1988 and March 1993:				
Ethiopia	18,149,538	5,708,907	3,529,250	15,969,881
Ghana	3,279,116	177,331		3,101,785
Jamaica	1,679,930	1,679,930		
Tanzania	34,238,989	621,312		33,617,677
	57,347,573	*8,187,480*	*3,529,250*	*52,689,343*
(c) 11 to 15 year term, 8% to 10.5% interest per annum, with final repayments between July 1989 and December 1993:				
Kenya	195,414	10,568		184,846
Korea	173,419,712	16,666,667		156,753,045
Poland	74,560,230	4,108,498	1,524,903	71,976,635
Thailand	2,896,889	2,896,889		
Turkey	49,540,372	4,757,058	1,856,820	46,640,134
	300,612,617	*28,439,680*	*3,381,723*	*275,554,660*
(d) 16 to 20 year term, 5.75% to 11% interest per annum, with final repayments between April 1988 and September 1995:				
Brazil	8,795,890	2,845,568		5,950,322
Jamaica	4,731,661	518,190	10,190,244	14,403,715
Madagascar	20,765,493	1,138,849	316,991	19,943,635
Pakistan	454,745	294,745		160,000
Zambia	8,488,381		192,896	8,681,277
	43,236,170	*4,797,352*	*10,700,131*	*49,138,949*
(e) 21 to 25 year term, 0% to 9% interest per annum, with final repayments between July 1995 and June 2017:				
Argentina	122,612,014	332,854	7,170,840	129,450,000
Sudan	8,485,750	458,900		8,026,850
Thailand		168,608	14,981,380	14,812,772
	131,097,764	*960,362*	*22,152,220*	*152,289,622*
(f) 26 to 30 year term, 3% to 5% interest per annum, with final repayments between September 2005 and June 2017:				
Congo	3,742,086	202,368		3,539,718
Mexico	38,368,693	2,074,937		36,293,756
Algeria			1,053,007	1,053,007
	42,110,779	*2,277,305*	*1,053,007*	*40,886,481*
(g) 45 to 50 year term, non-interest bearing, with final repayments between December 2035 and June 2037:				
Cameroun		26,138	3,105,882	3,079,744
China		13,640	517,200	503,560
Pakistan		9,594	1,403,426	1,393,832
		49,372	*5,026,508*	*4,977,136*
	579,740,842	45,504,850	45,842,839	580,078,831
Less: payments made under budgetary authority		17,946,104		17,946,104
	579,740,842	63,450,954	45,842,839	562,132,727

During the year, receipts and other credits included loan repayments of $36,133,617, a valuation adjustment of $9,371,233 in respect of loans totalling $192,706,755 US and $1,990,695 ECU (European Currency Unit), while payments and other charges included loans and guarantees of $45,842,839. Interest of $51 million was received and credited to non-tax revenue.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of the African Development Bank, the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

Capital subscriptions are made in part by the issuance of non-interest bearing, non-negotiable demand notes. The amounts advanced or loaned vary according to the needs of the organizations concerned, and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Commencing April 1, 1986, note encashments, and cash subscriptions/loans to international financial institutions are now made under budgetary authority. However, subscriptions/loans made by the issuance of non-interest bearing notes continue to be under non-budgetary authority.

Table 7.14 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations. The closing balance of loans/subscriptions to international financial institutions includes, where applicable, total loans/subscriptions made under both budgetary and non-budgetary authorities. The total budgetary payments to all international financial institutions are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the total amount reported in Table 7.1 as International organizations (net). In addition, Table 7.15 presents additional disclosure of information related to subscriptions to the capital of international development institutions.

TABLE 7.14

INTERNATIONAL ORGANIZATIONS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (-) 1988	1987
	$	$	$	$	$	$
Canada's subscriptions to the capital of the—						
African Development Bank	58,550,439	121,094	6,377,924	64,807,269	6,256,830	11,710,088
Less: notes payable		6,377,924	6,287,737	90,187	90,187	
	58,550,439	*6,499,018*	*12,665,661*	*64,717,082*	*6,166,643*	*11,710,088*
Asian Development Bank	169,467,638	4,948,052	6,283,961	170,803,547	1,335,909	- 291,241
Less: notes payable	19,458,294	3,770,376	4,376,789	18,851,881	- 606,413	- 606,413
	150,009,344	*8,718,428*	*10,660,750*	*151,951,666*	*1,942,322*	*315,172*
Caribbean Development Bank	12,480,985	674,958	1,192,625	12,998,652	517,667	- 863,296
Less: notes payable	1,421,319	1,192,625	710,524	1,903,420	482,101	
	11,059,666	*1,867,583*	*1,903,149*	*11,095,232*	*35,566*	*- 863,296*
Inter-American Development Bank	157,375,510	8,510,694		148,864,816	- 8,510,694	- 664,740
Less: notes payable	43,970,465		13,844,518	30,125,947	- 13,844,518	- 1,710,972
	113,405,045	*8,510,694*	*13,844,518*	*118,738,869*	*5,333,824*	*1,046,232*
International Bank for Reconstruction and Development (World Bank)	274,782,575	1,611,450	17,906,509	291,077,634	16,295,059	8,626,275
Less: notes payable	25,818,148	16,115,858	25,818,148	16,115,858	- 9,702,290	9,618,148
	248,964,427	*17,727,308*	*43,724,657*	*274,961,776*	*25,997,349*	*- 991,873*
International Development Association	2,497,488,061		324,800,000	2,822,288,061[1]	324,800,000	266,300,000
Less: notes payable	869,916,700	324,800,000	244,650,000	950,066,700	80,150,000	125,639,000
	1,627,571,361	*324,800,000*	*569,450,000*	*1,872,221,361*	*244,650,000*	*140,661,000*
International Finance Corporation	34,931,263	2,801,961	12,428,360	44,557,662	9,626,399	5,686,462
	2,244,491,545	*370,924,992*	*664,677,095*	*2,538,243,648*	*293,752,103*	*157,563,785*
International financial institutions	1,617,061,483	20,756,228	83,491,948	1,679,797,203[1]	62,735,720	256,243,821
Less: notes payable	876,364,328	80,979,765	101,150,049	856,194,044	- 20,170,284	161,052,611
	740,697,155	*101,735,993*	*184,641,997*	*823,603,159*	*82,906,004*	*95,191,210*
International Tin Council	4,500,000			4,500,000		
International Natural Rubber Agreement	8,756,808	22,948	484,557	9,218,417	461,609	493,878

TABLE 7.14

INTERNATIONAL ORGANIZATIONS—*Concluded*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease ( ) 1988	1987
	$	$	$	$	$	$
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	15,676			15,676		
Customs Co-operation Council	6,309			6,309		
Food and Agriculture Organization	613,422			613,422		
General Agreement on Tariffs and Trade	14,508			14,508		
Intergovernmental Maritime Consultative Organization	1,617			1,617		
International Atomic Energy Agency	65,656			65,656		
International Civil Aviation Organization	71,419			71,419		
International Labour Organization	68,666			68,666		
Paris Union of the World Intellectual Property Organization	58,927			58,927		12,545
United Nations Educational, Scientific and Cultural Organization	683,459			683,459		52,744
United Nations Industrial Development Organization	249,888		113,088	362,976	113,088	249,888
United Nations organizations	3,546,774			3,546,774		
World Health Organization	163,357			163,357		- 13,866
	5,559,678		*113,088*	*5,672,766*	*113,088*	*301,311*
Account without current transactions						- 444,199
Total	3,004,005,186	472,683,933	849,916,737	3,381,237,990	377,232,804	253,105,985
Less: payments made under budgetary authority	298,707,189	392,146,582	121,093	690,732,678	392,025,489	298,707,189
	2,705,297,997	864,830,515	850,037,830	2,690,505,312	- 14,792,685	- 45,601,204
Summary—						
International organizations	4,840,954,440	39,447,385	453,078,972	5,254,586,027	413,631,587	547,098,359
Less: payments made under budgetary authority	298,707,189	392,146,582	121,093	690,732,678	392,025,489	298,707,189
	4,542,247,251	431,593,967	453,200,065	4,563,853,349	21,606,098	248,391,170
Less: notes payable	1,836,949,254	433,236,548	396,837,765	1,873,348,037	36,398,783	293,992,374
Total	2,705,297,997	864,830,515	850,037,830	2,690,505,312	- 14,792,685	- 45,601,204

[1] The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National governments including developing countries", international development assistance has also been provided to developing countries.

TABLE 7.15

SUBSCRIPTIONS TO THE CAPITAL OF INTERNATIONAL DEVELOPMENT INSTITUTIONS

	Share subscriptions		Paid-in shares purchased			Estimated value of callable and outstanding paid-in shares[2]	Parliamentary authority available for use in subsequent years	
				Cost				
	Paid-in	Callable	Number of shares	Foreign currencies	Canadian currency[1]		Number of shares	Estimated value
					$	$		$
African Development Bank	4,200	12,600	4,200		58,550,439[3]	175,651,308[4]	12,600	181,449,560[5]
	2,100	31,500	420	$5,066,670US	6,256,830	494,289,632	33,180	494,289,632[5]
Asian Development Bank	8,740	36,403	8,740	$105,434,978US	130,201,655	542,303,360	36,403	542,303,360[5]
	2,370	45,030	2,370	23,700,000SDR	40,601,892	771,435,948		
Caribbean Development Bank	1,585	5,355	1,585	$9,560,310US	11,806,027[6]	39,887,296	5,355	39,887,296[5]
Inter-American Development Bank	9,982	115,220	9,982	$120,548,074US	148,864,817	1,716,447,285	63,692	948,833,491[5]
International Bank for Reconstruction and Development (World Bank)	[7]	[7]	[7]	[7]	325,766,620	3,419,438,100[8]	[7]	2,965,425,888[9]
International Development Association	[10]	[10]	[10]	[10]	2,822,288,061			[9]
International Finance Corporation	36,082	9,894[11]	36,082[10]	$36,082,000US	44,557,662	12,218,101[11]		[9]

[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1988 ($1US = $1.2349 Cdn; 1 SDR = $1.71316 Cdn).

[2] Commitments to the institutions will require future "Maintenance of value" payments.
According to the Articles of Agreement of the World Bank, countries are obliged to maintain the value of certain portions of their paid-in capital subscriptions and contributions. The World Bank has not had a workable standard of value since 1978 when the formal link between the US dollar and gold was broken. The World Bank agreed not to seek payment of these obligations pending the establishment of a new standard of value for the Bank. Maintenance of value obligations do not exist for International Development Association contributions. In October 1986, the Executive Board agreed upon the "1974 SDR" as a successor standard of value. The 1974 SDR is a fixed US dollar equivalent of the value of the SDR prevailing in 1974 ($1.20635US = 1 SDR). Maintenance of value payments will be resumed on July 1, 1987. It is expected that other institutions will follow this lead.

[3] Canadian currency equivalent of 42,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[4] Canadian currency equivalent of 126,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[5] These amounts are reflected as non-lapsing non-budgetary authorities in the External Affairs ministerial section of Volume II, Part I (Section 9).

[6] This amount excludes a maintenance of value payment of $1,192,625.

[7] Canada's subscription is for 23,164 shares. Payments are accounted for as a proportion of each share.

[8] Valued at $2,769,000,000 US translated at $1 US = $1.2349 Cdn. This represents approximately 91% of the total subscription.

[9] Subscription and payment authorities are annual budgetary voted items presented in the Finance ministerial section of Volume II, Part I (Section 10).

[10] There are no outstanding subscriptions other than the notes payable in Table 7.14. Accounting is based on dollar values rather than number of shares.

[11] This represents a commitment by Canada to the capital of the Corporation to be paid by 1990, rather than a "callable" amount.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L40, Appropriation Acts No 1 and No 3, 1987-88).

During the year, payments and other charges included additional subscriptions in non-interest bearing demand notes.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriations acts (including External Affairs Votes 30 and L40, Appropriation Acts No 1 and No 3, 1987-88).

During the year, payments and other charges included additional subscriptions in cash and in non-interest bearing demand notes, and a valuation adjustment.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts. (including External Affairs Vote L40, Appropriation Acts No 1 and No 3, 1987-88).

During the year, payments and other charges included additional subscriptions in non-interest bearing demand notes.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L40, Appropriation Acts No 1 and No 3, 1987-88).

During the year, there were no additional subscriptions made.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development (IBRD), as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Vote L11e, Appropriation Act No 6, 1987-88).

During the year, payments and other charges included additional subscriptions in cash and in non-interest bearing demand notes, and a valuation adjustment.

International Development Association

This account records Canada's subscriptions to the capital of the International Development Association, as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Vote L10, Appropriation Acts No 1 and No 3, 1987-88). The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace).

During the year, payments and other charges included additional subscriptions in the form of non-interest bearing, non-negotiable demand notes.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts (including Finance Vote 5, Appropriation Acts No 1 and No 3, 1987-88).

During the year, payments and other charges included additional subscriptions in cash.

International financial institutions

This account records loans for assistance to international financial institutions, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L35, Appropriation Acts No 1 and No 3, 1987-88).

The balances and transactions for loans to various international financial institutions are as follows:

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988
	$	$	$	$
African Development Bank	4,218,896	125,000		4,093,896
African Development Fund	459,599,171	5,294,996		454,304,175
Less: notes payable	274,685,987		34,700,000	239,985,987
	184,913,184	*5,294,996*	*34,700,000*	*214,318,188*
Andean Development Corporation	4,562,540	62,500		4,500,040
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	672,046,350		66,830,313	738,876,663
Less: notes payable	476,431,630	66,830,313	39,404,606	503,857,337
	195,614,720	*66,830,313*	*106,234,919*	*235,019,326*
Caribbean Development Bank—Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank—Commonwealth Caribbean Regional	5,222,000	282,400		4,939,600
Caribbean Development Bank—Special	59,086,850	886,030		58,200,820
Less: notes payable	25,543,004		5,351,416	20,191,588
	33,543,846	*886,030*	*5,351,416*	*38,009,232*
Central American Bank for Economic Integration	2,307,779	51,000		2,256,779
Inter-American Development Bank—Fund for Special Operations	284,885,577	11,867,860	2,512,183	275,529,900
Less: notes payable	67,428,980		14,659,027	52,769,953
	217,456,597	*11,867,860*	*17,171,210*	*222,759,947*
International Bank for Reconstruction and Development	26,110,000	1,412,000		24,698,000
International Fund for Agriculture Development	49,074,727		14,149,452	63,224,179
Less: notes payable	32,274,727	14,149,452	7,035,000	39,389,179
	16,800,000	*14,149,452*	*21,184,452*	*23,835,000*
International Monetary Fund	14,320,593	774,442		13,546,151
	740,697,155	101,735,993	184,641,997	823,603,159

International Tin Council

This account records Canada's subscriptions to the International Tin Council, as authorized by previous appropriation acts. The subscriptions are for the investment in the buffer stock previously established and carried forward under the Sixth International Tin Agreement.

International Natural Rubber Agreement

This account records Canada's contributions to the financing of the natural rubber buffer stock, as authorized by previous appropriation acts. Pursuant to the International Natural Rubber Agreement, 1979, Canada is committed to participate in the funding of the rubber buffer stock up to $12,500,000.

During the year, Canada made a payment of 915,813 Malaysian Ringgits valued at $484,557 Cdn to this organization. In addition, Canada received a refund of 46,355 Malaysian Ringgits valued at $22,948 Cdn.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

During the year, an additional advance to the working capital fund of the United Nations Industrial Development Organization was authorized by External Affairs Vote L17e, Appropriation Act No 6, 1987-88.

During the year, Canada made a payment of $91,200 US valued at $113,088 Cdn to the United Nations Industrial Development Organization.

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security and, under Part II of the Act, for the purchase, subdivision and development of land, and for progress payments to veterans during construction and completion of unfinished houses, after termination of construction contracts, etc. On completion of the construction contract for each house, Canada Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and will reimburse the Fund the full cost of that property. The total amount authorized to be outstanding at any time is $605,000,000.

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Table 7.16 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 7.16

VETERANS' LAND ACT FUND

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Veterans' Land Act Fund—						
Advances	135,206,990	31,517,900	8,056,709	111,745,799	– 23,461,191	– 26,814,345
Less: allowance for conditional benefits	616,967		135,506	481,461	– 135,506	– 376,503
Total	134,590,023	31,517,900	8,192,215	111,264,338	– 23,325,685	– 26,437,842

JOINT AND MIXED ENTERPRISES

Joint and mixed enterprises are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's loans, investments and advances to such entities. Additional information on these entities is provided in Volume III of the Public Accounts.

Under the terms of Section 118 of the Bankruptcy Act, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown. The Government's purpose in sharing ownership in these corporations with other entities is not to further common operating objectives.

Table 7.17 presents a summary of the balances and transactions for the various types of loans, investments and advances to joint and mixed enterprises.

TABLE 7.17

JOINT AND MIXED ENTERPRISES

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Canada Development Corporation—Treasury Board	93,168,914	93,168,914			– 93,168,914	– 228,831,086
Canarctic Shipping Company Limited—Transport						
Cooperative Energy Corporation—Energy, Mines and Resources	57,804,000			57,804,000		
Lower Churchill Development Corporation Limited—Energy, Mines and Resources	14,750,000			14,750,000		
Mohawk St Régis Lacrosse Ltd—Indian Affairs and Northern Development						
National Sea Products Ltd—Treasury Board (Privatization and Regulatory Affairs)			59,540,000	59,540,000	59,540,000	
Newfoundland and Labrador Development Corporation Limited—Atlantic Canada Opportunities Agency—						
Capital stock	200			200		
Loans	24,500,000	3,500,000		21,000,000	– 3,500,000	– 500,000
	24,500,200	*3,500,000*		*21,000,200*	*– 3,500,000*	*– 500,000*
North Portage Development Corporation—Regional Industrial Expansion						
NPM Nuclear Project Managers Canada Inc—Energy, Mines and Resources					– 59,540,000	15,240,000
N.S. Holdco Limited—Treasury Board	59,540,000	59,540,000			– 167,570,000	
125459 Canada Limited—Treasury Board	167,570,000	167,570,000				
Pêcheries Canada Inc[1]—Regional Industrial Expansion	31,499,900	31,499,900			– 31,499,900	
Société Inter-Port de Québec—Regional Industrial Expansion	400			400		
Telesat Canada—Communications	30,000,000			30,000,000		– 3,000,000
Account without current transactions						
Total	478,833,414	355,278,814	59,540,000	183,094,600	– 295,738,814	– 217,091,086

[1] This account was previously reported in Table 7.3.

Canada Development Corporation

The Corporation was incorporated under the Canada Development Corporation Act, to develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities open to Canadians; to operate profitably and in the best interest of all the shareholders.

The Canada Development Corporation Reorganization Act authorized the sale of the common shares of the Corporation held by the Government.

During the year, the Government sold the remaining 8,886,344 common shares.

Canarctic Shipping Company Limited

The Corporation was incorporated under the Canada Corporations Act, and continued under the Canada Business Corporations Act, to acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.

In 1977-78, 305,996 common shares of Canarctic Shipping Company Limited having a total value of $305,996, and representing 51% of the common shares outstanding, were purchased and charged to budgetary expenditure (Transport Vote 10—Marine operating expenditures). The balance of outstanding shares is owned by North Water Navigation Ltd.

Cooperative Energy Corporation

The Corporation was incorporated under the Cooperative Energy Act, to operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources. The Corporation is a holding company whose shareholders are the participating co-operatives and the Government of Canada. The objective of the Government's participation is to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.

The Minister of Energy, Mines and Resources may subscribe for, acquire and hold shares and equity debentures of the Corporation for the Government of Canada.

The Government's investment in the capital of the Corporation, as authorized by the Cooperative Energy Act, is recorded in this account.

As of March 31, 1987, the Government's investment was made up of:

	$
Equity debentures[1]	3,075,900
57,804 class B shares	5,780,400
489,477 class D shares	48,947,700
	57,804,000

[1] The equity debentures pay 6% interest per year, payable every December 31. As of March 31, 1987, the Government received 823,665 class C shares at $1 each in lieu of cash for the interest due. These class C shares are not recorded in the accounts of Canada.

During the year, the class D shares and equity debentures were converted to class B shares. The class C shares were cancelled and their related equity converted to contributed surplus. At March 31, 1988, the Government's investment is made up of 578,040 class B shares with a value of $57,804,000.

The Government's holding of shares represents 25% ownership of the Corporation.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the Companies Act of Newfoundland, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

Mohawk St Régis Lacrosse Ltd

The Corporation was incorporated under the Business Corporations Act of Ontario, to acquire assets of an insolvent lacrosse stick manufacturing company located on St Régis Reserve, Cornwall Island.

The Government's holding in the Corporation consists of 1,000 common shares, which represent 10% of the authorized capital.

The Corporation is presently inactive, and is in the process of being wound-up.

National Sea Products Ltd

The Corporation was incorporated under the Nova Scotia Companies Act, to process and market fish, seafoods and fish by-products. The objective of the Government's participation is to restructure the Nova Scotia fishery.

Pursuant to the Atlantic Fisheries Restructuring Act, the Government has acquired shares in the Corporation. The Government's holding consists of 1,552,976 no par value common shares and 1,552,976 no par value non-voting equity shares. This represents 19.6% of the shares outstanding.

Newfoundland and Labrador Development Corporation Limited

The Corporation was incorporated under the Companies Act of Newfoundland, to assist small and medium-sized businesses in Newfoundland and Labrador through loan and equity financing, management advisory services, and other related services.

Capital stock

The Government has purchased 200 ordinary $1 par value common shares of Newfoundland and Labrador Development Corporation Limited, in accordance with an agreement between Canada and Newfoundland pursuant to Section 8(3)(c) of the Special Areas Act. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Newfoundland and Labrador.

Loans

Loans have been made to provide financing and other services to small and medium-sized businesses in Newfoundland.

The loans bear interest at rates from 8.375% to 18.375% per annum, and are repayable at the end of 4 years, with final repayments between October 22, 1988 and March 30, 1992.

North Portage Development Corporation

The Corporation was incorporated under the Manitoba Corporations Act, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3% of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

NPM Nuclear Project Managers Canada Inc

The Corporation was incorporated under the Canada Business Corporations Act, to manage nuclear projects and construction. The objective of the Government's participation is to transfer this activity from Atomic Energy of Canada Ltd to the private sector.

The Government has purchased 60 no par value common shares.

The Government's holding of shares represents 13.34% of the shares outstanding. The balance of the outstanding shares is owned by four private sector corporations.

N.S. Holdco Limited

The Corporation was incorporated under the Canada Business Corporations Act, and continued under the Nova Scotia Companies Act, for the purpose of restructuring the Nova Scotia fishery.

The Atlantic Fisheries Restructuring Act authorized the investment and the provision of financial assistance for the restructure of fishery enterprises to help Atlantic fisheries become more viable, competitive and privately-owned.

During the year, additional purchases were authorized by Regional Industrial Expansion Vote L30, Appropriation Acts No 1 and No 3, 1987-88.

In 1987-88, the Government disposed of its shares in N S. Holdco Limited in exchange for 3,105,952 shares in National Sea Products Ltd.

125459 Canada Limited

The Corporation was incorporated under the Canada Business Corporations Act, for the purpose of restructuring the Newfoundland fishery.

The Atlantic Fisheries Restructuring Act authorized the investment and the provision of financial assistance for the restructure of fishery enterprises to help Atlantic fisheries become more viable, competitive and privately-owned.

During the year, the Government disposed of its shares in 125459 Canada Limited.

Pêcheries Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act. It was the Quebec-based holding company for the federal equity investment in Pêcheries Cartier Inc of Montreal.

The Corporation was sold in April 1986 to Cooperative agro-alimentaire Purdel, a Quebec agricultural co-op, for $5 million. The sale was authorized by the Atlantic Fisheries Restructuring Act.

The Government's investment in the capital of the Corporation was recorded in this account.

During the year, the investment totalling $31,499,900, was forgiven pursuant to Regional Industrial Expansion Vote 11e, Appropriation Act No 6, 1987-88.

Société Inter-Port de Québec

The Corporation was incorporated by a Special Act of the Government of Quebec, to develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infrastructure.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Telesat Canada

The Corporation was incorporated by the Telesat Canada Act, to establish multi-purpose satellite telecommunication systems.

The Government has purchased 3,000,000 common shares of the Corporation at $10 per share, for $30,000,000. This investment represents 49.99% of the common shares outstanding.

MISCELLANEOUS

This group records loans, investments and advances not classified elsewhere.

Table 7.18 presents a summary of the balances and transactions for the various types of miscellaneous loans, investments and advances.

TABLE 7.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Loans and accountable advances—						
External Affairs—						
Missions abroad	10,797,466	529,585,048	527,108,419	**8,320,837**	– 2,476,629	– 1,712,323
Personnel posted abroad	8,839,068	8,935,584	9,951,021	**9,854,505**	1,015,437	– 536,492
	19,636,534	*538,520,632*	*537,059,440*	***18,175,342***	*– 1,461,192*	*– 2,248,815*
National Defence—						
Imprest accounts, standing advances and authorized loans	27,462,066	422,753,129	424,188,597	**28,897,534**	1,435,468	– 6,825,136
Regional Industrial Expansion—						
Personnel posted in Canada	1,563			**1,563**		
Supply and Services—						
Miscellaneous accountable advances	5,052,368	10,353,161	11,990,780	**6,689,987**	1,637,619	287,243
Treasury Board—						
Miscellaneous accountable imprest and standing advances	5,512,028	3,392,093	3,544,770	**5,664,705**	152,677	– 5,827,944
Total loans and accountable advances	57,664,559	975,019,015	976,783,587	**59,429,131**	1,764,572	– 14,614,652
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	21,038,620	981,286		**20,057,334**	– 981,286	– 690,185
Atlantic Canada Opportunities Agency—						
Loans to assist industry in the Cape Breton area						
Communications—						
Cultural property	2,920	2,920	10,000	**10,000**	7,080	
Employment and Immigration—						
Assisted passage scheme	61,997,478	12,672,698	18,375,941	**67,700,721**	5,703,243	4,360,375
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	12,088,305	661,075		**11,427,230**	– 661,075	– 615,698
NewGrade Energy Inc	23,710,043	23,710,043			– 23,710,043	20,400,000
	35,798,348	*24,371,118*		***11,427,230***	*– 24,371,118*	*19,784,302*
External Affairs—						
Development of export trade (loans administered by the Export Development Corporation)	96,185,093	53,353,715	65,841,995	**108,673,373**	12,488,280	735,028
Finance—						
Canadian Commercial Bank	72,936,360			**72,936,360**		
Ottawa Civil Service Recreational Association	260,191	25,449		**234,742**	– 25,449	– 24,495
Saint John Harbour Bridge Authority	12,988,011		345,558	**13,333,569**	345,558	464,048
Town of Oromocto Development Corporation	212,470	73,434		**139,036**	– 73,434	– 69,681
	86,397,032	*98,883*	*345,558*	***86,643,707***	*246,675*	*369,872*
Fisheries and Oceans—						
Canadian producers of frozen groundfish	416,716	74,599		**342,117**	– 74,599	– 213,256
Groundfish processors	192,889	8,466		**184,423**	– 8,466	
Haddock fishermen	1,358,426	382		**1,358,044**	– 382	– 1,144
	1,968,031	*83,447*		***1,884,584***	*– 83,447*	*– 214,400*
Indian Affairs and Northern Development—						
British Yukon Railway Company	4,500,000	4,500,000			– 4,500,000	
Chippewa Band of Kettlepoint	65,000			**65,000**		
Council for Yukon Indians	5,851,164		1,116,925	**6,968,089**	1,116,925	1,051,807
Eskimo loan fund	2,277,161	309,002	469,520	**2,437,679**	160,518	– 463,721
Indian economic development fund	37,992,882	4,902,591	7,568,635	**40,658,926**	2,666,044	– 10,927,414
Indian housing assistance fund	3,666,482	1,046,571	1,613	**2,621,524**	– 1,044,958	– 1,156,133
Inuvialuit Regional Corporation	30,000,000		30,000,000	**60,000,000**	30,000,000	30,000,000
Native claimants	100,530,123	50,000	14,716,850	**115,196,973**	14,666,850	9,202,122
Yukon Power Corporation	56,000,000	1,150,970		**54,849,030**	– 1,150,970	56,000,000
	240,882,812	*11,959,134*	*53,873,543*	***282,797,221***	*41,914,409*	*83,706,661*

TABLE 7.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (-) 1988	1987
	$	$	$	$	$	$
Labour—						
Provincial workers' compensation boards	4,970,000		538,000	5,508,000	538,000	375,000
National Defence—						
Canadian Forces housing projects	14,515,385	652,293		13,863,092	- 652,293	- 578,407
Public Works—						
Burgeo Leasing Limited	138,810	10,412		128,398	- 10,412	- 9,717
Eurocan Pulp and Paper Co Ltd	900,000	900,000			- 900,000	- 225,000
Sydney Steel Corporation	5,218,162			5,218,162		
	6,256,972	*910,412*		*5,346,560*	*- 910,412*	*- 234,717*
Regional Industrial Expansion—						
Canadair Limited	445,715	147,122		298,593	- 147,122	- 147,122
Canadian defence industry	6,165,961	2,952,484		3,213,477	- 2,952,484	- 4,717,505
Company stock option						
Industrial and regional development program	1,250,000			1,250,000		
Manufacturing, processing and service industries in Canada	1,396,500	306,141	110,000,000	111,090,359	109,693,859	- 13,497,964
	9,258,176	*3,405,747*	*110,000,000*	*115,852,429*	*106,594,253*	*- 18,362,591*
Solicitor General—						
Parolees	15,407	27,170	27,981	16,218	811	1,382
Supply and Services—						
Canadian Commercial Bank	15,189,000			15,189,000		
Defence production loan account	1,724,007		8,000,000	9,724,007	8,000,000	- 15,000,000
	16,913,007		*8,000,000*	*24,913,007*	*8,000,000*	*- 15,000,000*
Transport—						
Coast Ferries Limited	100,000	100,000			- 100,000	
Corporation of the City of Montreal	472,442	88,951		383,491	- 88,951	- 86,255
Hamilton Harbour Commissioners	757,740	132,740		625,000	- 132,740	- 208,688
Northern Transportation Company Limited	7,000,000			7,000,000		
Port Alberni Harbour Commission	722,886	142,471		580,415	- 142,471	- 132,473
Thunder Bay Harbour Commission	211,296	79,926		131,370	- 79,926	- 74,299
	9,264,364	*544,088*		*8,720,276*	*- 544,088*	*- 501,715*
Veterans Affairs—						
Commonwealth War Graves Commission	73,710	3,894		69,816	- 3,894	12,006
Accounts without current transactions						- 19,316,065
Total other miscellaneous	605,537,355	109,066,805	257,013,018	753,483,568	147,946,213	54,446,546
Total	663,201,914	1,084,085,820	1,233,796,605	812,912,699	149,710,785	39,831,894

Missions abroad

Non-interest bearing advances have been made for interim financing of expenditures at missions abroad, pending distribution to appropriations of External Affairs and other departments and agencies.

The total amount authorized to be outstanding at any time is $30,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies. The purposes of the account were extended to include loans and advances to locally-engaged staff abroad including their dependants, for medical expenses.

The total amount authorized to be outstanding at any time is $14,500,000.

The closing balance consists of loans to employees, $7,512,691; advances for medical expenses, $1,206,305; security and other deposits under Foreign Service Directives, $1,040,826; and, school debentures, $94,683.

The loans and advances bear interest at rates from 8% to 13% per annum, and are repayable over 4 years, with final instalments between April 1, 1988 and June 30, 1991.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (*a*) public funds imprest and public funds advance accounts; (*b*) standing advances; (*c*) authorized loans and advances to employees posted abroad; and, (*d*) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is $60,000,000.

Personnel posted in Canada

This account records imprest bank account advances made to regional offices.

The total amount authorized to be outstanding at any time is $1,950,000.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide standing travel advances, petty cash and imprest bank account advances, to departments and agencies.

The total amount authorized to be outstanding at any time is $17,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 28 to 30 years, bearing interest at rates from 7.432% to 9.684% per annum, with final instalments between May 31, 1995 and May 1, 2008, $17,791,737;

(*b*) repayable over 20 to 26 years, bearing interest at rates from 7.266% to 9.420% per annum, with final instalments between December 31, 1992 and February 15, 2005, $2,024,054; and,

(*c*) repayable over 10 to 15 years, bearing interest at rates from 7.613% to 8.766% per annum, with final instalments between May 1, 1988 and August 1, 1992, $241,543.

Loans to assist industry in the Cape Breton area

During the year, Atlantic Canada Opportunities Agency Vote L10e, Appropriation Act No 6, 1987-88 authorized loans for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area.

Cultural property

Loans have been made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

During the year, additional loans were authorized by Communications Vote L20, Appropriation Acts No 1 and No 3, 1987-88. The total loan authority is $10,000 per year.

The loan bears interest at the rate of 8.995% per annum, and is repayable over 5 years, with the final instalment on March 23, 1993.

Assisted passage scheme

Section 121 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $90,000,000.

During the year, loans totalling $278,764 were written-off by Employment and Immigration Vote 21e, Appropriation Act No 6, 1987-88.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1988 and April 1, 1993, $4,298,149; and,

(*b*) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1988 and April 1, 1993, $63,402,572.

Hydro-Quebec Research Institute

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates from 7.187% to 7.937% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on March 25, 1999.

NewGrade Energy Inc

Loans were made to NewGrade Energy Inc for the study and construction of a heavy oil upgrader in the Province of Saskatchewan.

During the year, the loans were repaid in full.

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Commencing April 1, 1987, certain loans for the development of export trade are now made under budgetary authority.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments. The closing balance of loans to the private sector includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at this amount reported in Table 7.18.

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988
	$	$	$	$
(*a*) 1 year term, non-interest bearing:				
Cuba			19,724,617	19,724,617
(*b*) 6 to 10 year term, 0% to 8.75% interest per annum, with final repayments between September 1988 and August 1996:				
India		293,009	2,111,713	1,818,704
United States	15,710,362	870,859		14,839,503
	15,710,362	*1,163,868*	*2,111,713*	*16,658,207*
(*c*) 11 to 15 year term, 6.25% to 9.5% interest per annum, with final repayments between October 1991 and April 1995:				
Antigua	40,017,366	40,017,366		
Brazil	13,853,608	3,914,698	3,690,765	13,629,675
Norway	26,370,707	1,440,998	297,534	25,227,243
Zambia	150,111			150,111
	80,391,792	*45,373,062*	*3,988,299*	*39,007,029*
(*d*) 18 year term, non-interest bearing, with final repayment in November 1988:				
Nigeria	82,939			82,939
(*e*) 51 year term, 8% interest per annum, with final repayment in September 2036:				
Antigua		4,998,081	40,017,366	35,019,285
	96,185,093	51,535,011	65,841,995	110,492,077
Less: payments made under budgetary authority		1,818,704		1,818,704
	96,185,093	53,353,715	65,841,995	108,673,373

During the year, receipts and other credits included loan repayments of $45,126,739, and a valuation adjustment of $6,408,272 in respect of loans totalling $70,656,186 US, while payments and other charges included loans of $65,841,995. Interest of $4.6 million was received and credited to non-tax revenue.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the Canadian Commercial Bank Financial Assistance Act. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank (the Government of Canada's share is $60 million) and the purchase of outstanding debentures from existing holders ($13 million).

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The loans bear interest at rates from 4.25% to 5.375% per annum, and are repayable in equal semi-annual instalments over 25 and 45 years, with final instalments between September 30, 1990 and September 30, 2005.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year. The advances bear interest at rates from 5.875% to 18.375% per annum.

Advances made to the Authority to meet payments on Municipal Development and Loan Board loans and/or Canada Ports Corporation loans, have also been charged to this account. During the year, additional loans were authorized by Finance Vote L30, Appropriation Acts No 1 and No 3, 1987-88.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation, for housing projects in the Town of Oromocto, New Brunswick. The total loan authority is $1,250,000.

The loans bear interest at rates of 5% and 5.75% per annum, and are repayable in equal semi-annual instalments over 30 years, with final instalments between November 15, 1988 and February 15, 1992.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories. The total loan authority is $5,500,000.

The loans bore interest at the rate of 13% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e. prices to primary producers, at the 1966-68 level. The total loan authority is $6,000,000. The loans bear interest at the rate of 8.75% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1984. No loan repayments nor interest were received since November 1982.

Loans, in the amount of $3,000,000, have also been made to ice-affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bear interest at rates from 8% to 10% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8% per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. Parliamentary authority is required to write-off the balance.

British Yukon Railway Company

A loan was made to the British Yukon Railway Company, for the Whitepass and Yukon Railway, to maintain and improve the rail service of the Yukon Territory.

The Company repaid $600,000 during the year. The balance in the account of $3,900,000 was written-off pursuant to Indian Affairs and Northern Development Vote 26e, Appropriation Act No 6, 1987-88.

Chippewa Band of Kettlepoint

A non-interest bearing loan has been made to the Chippewa Band of Kettlepoint, to purchase Lots 60 and 61 in Lake Road, West Concession, in the Township of Bosanquet, County of Lambton, Ontario. Land claim negotiations are presently being held with the Band and it is expected that repayment will be made in full once a settlement is reached.

Council for Yukon Indians

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indians land claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L21c, Appropriation Act No 4, 1987-88.

The loans are repayable in full upon settlement of land claims, and are non-interest bearing before an Agreement-in-Principle for the settlement of a claim is reached.

Eskimo loan fund

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Eskimos, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is $7,072,000.

The loans bear interest at rates from 5% to 21% per annum, and are repayable over 1 to 15 years, with final instalments between April 1, 1988 and October 23, 2001.

Indian economic development fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $70,000,000.

The loans bear interest at rates from 5% to 22.25% per annum, and are repayable over 1 month to 15 years, with final instalments between April 1, 1988 and February 1, 2003.

Indian housing assistance fund

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is $20,000,000.

The loans are non-interest bearing, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10% per annum for up to 10 years.

During the year, $796,794 was forgiven under the authority of Northern Affairs and National Resources Vote L51a, Appropriation Act No 9, 1966.

Inuvialuit Regional Corporation

A loan has been made to the Inuvialuit Regional Corporation pursuant to Section 6 of the Western Arctic (Inuvialuit) Claims Settlement Act to meet the monetary obligations of the Government under Section 15(4) of the agreement dated June 5, 1984, between the Committee for Original Peoples' Entitlement representing the Inuvialuit of the Inuvialuit Settlement Region, and the Government of Canada.

The total loan authority is $30,000,000 per year as long as the total outstanding loans do not exceed $79,091,000.

The loan bears interest at the rate of 8% per annum, calculated semi-annually, not in advance, and any accrued interest or loans outstanding, exceeding $79,091,000 are repayable on December 31, 1988.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Votes L20 and L20c, Appropriation Acts No 1, No 3 and No 4, 1987-88.

The terms and conditions of the loans are as follows:

(*a*) loans made before an Agreement-in-Principle for the settlement of a claim is reached are non-interest bearing;

(*b*) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(*c*) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 1997, whichever date is earlier.

Yukon Power Corporation

In accordance with Section 4(2) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act, the Northern Canada Power Commission (a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Power Corporation effective March 31, 1987. In exchange for such assets, an amount of $95 million is to be paid to the Government of Canada (see Table 7.3—Northern Canada Power Commission—Loans, in this section).

On March 31, 1987, the Yukon Power Corporation paid $19.5 million in cash and issued $75.5 million in notes to the Government of Canada. The Government of Canada assigned one note amounting to $19.5 million to the Government of the Yukon Territory pursuant to Section 7(1) of the Act. Pursuant to Section 7(2) of the Act, this note assignment was written-off to budgetary expenditure and deleted from the accounts of Canada.

In 1987-88, $1,150,970 in notes has been paid to the Government.

Provincial workers' compensation boards

This account is operated under the authority of Section 3(4) of the Government Employees Compensation Act, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4% to 5.75% per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 1996 and November 1, 2010.

Burgeo Leasing Limited

Loans have been made to Burgeo Leasing Limited, for the construction of an extension to the wharf at Burgeo, Newfoundland. The total loan authority is $240,000.

The loans bear interest based on the composite rate of 7.147% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on September 1, 1996.

Eurocan Pulp and Paper Co Ltd

Loans have been made to Eurocan Pulp and Paper Co Ltd, for the construction of a marine terminal at Kitimat, British Columbia. The total loan authority is $4,500,000.

During the year, the loans were repaid in full.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation, for the construction of wharf facilities at Sydney, Nova Scotia. The total loan authority is $6,000,000.

The loans bear interest at the rate of 9.078% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on June 12, 1998. The instalments are in arrears since June 1, 1979. Parliamentary authority is required to write-off the balance.

Canadair Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to manufacture and sell aircraft.

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of the aircraft.

The loans are non-interest bearing and are repayable only when the aircraft are sold.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization.

The advances are non-interest bearing, and are repayable over 1 to 7 years, with final instalments between April 1, 1988 and December 31, 1994.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Regional Industrial Expansion Act:

(i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,

(ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Regional Industrial Expansion Vote L20, Appropriation Acts No 1 and No 3, 1987-88.

Industrial and regional development program

Loans have been made to firms and industries to help them adjust to changing competitive conditions and to produce new, more viable and competitive products and services.

The remaining loan bears interest at the rate of 12.625% per annum, and is repayable between January 1, 1989 and December 31, 1998.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage in or assisting manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, an additional loan was authorized by Regional Industrial Expansion Votes L25 and L25b, Appropriation Acts No 1, No 3 and No 4, 1987-88. One of the loans bears interest at rates from 9.375% to 10.375% per annum, and is repayable over 7 to 8 years, with final instalments between December 31, 1994 and December 1, 1995. The other loan is interest-free unless it is in default, and it will be repaid in one instalment of $110 million on April 1, 2017.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $11,277 were forgiven pursuant to Solicitor General Vote L103b, Appropriation Act No 1, 1969.

Canadian Commercial Bank

This account represents the amount the Receiver General for Canada had on deposit with the Canadian Commercial Bank at the time the Bank ceased operation on September 1, 1985. Since this amount was not covered for reimbursement under the Financial Institutions Depositors Compensation Act, parliamentary authority is required to write-off the balance.

Defence production loan account

This account was established pursuant to Section 15.1 of the Defence Production Act, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 15.2 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account), and to this account, shall not at any time exceed by more than $100,000,000 the aggregate of amounts:

(*a*) received from the sale or disposition of materials, substances or defence supplies;

(*b*) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;

(*c*) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence production revolving fund; and,

(*d*) received in repayment of a loan or advance previously charged to this account.

The balance in the account represents:

—a repayment of $1.7 million owed to this account by CAE Aircraft, which is in dispute concerning the date when repayment is due. Legal counsel is of the opinion that no loss to the Government will be incurred; and,

—a loan of $8 million which was issued to Expro Chemical Products Inc for the specific purpose of meeting its working capital requirements.

The loan bears interest at the rate of 9.865% per annum, and is repayable in quarterly instalments over 5 years, with the final instalment in March, 1994.

Coast Ferries Limited

A loan was made to the Corporation, for working capital purposes.

During the year, the balance of the loan totalling $75,000 was written-off pursuant to Transport Vote 11e, Appropriation Act No 6, 1987-88.

Corporation of the City of Montreal

A loan has been made to the Corporation of the City of Montreal, for the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue.

The loan bears interest at the rate of 3.125% per annum, and is repayable in equal annual instalments over 30 years, with the final instalment on June 20, 1991.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

The loan bears interest at the rate of 4.125% per annum, and is repayable in semi-annual instalments over 39 years, with the final instalment on January 31, 2001.

Northern Transportation Company Limited

A loan has been made to 141606 Canada Limited, to finance the acquisition of the former Northern Transportation Company Limited. On July 15, 1985, both corporations were amalgamated under the name of Northern Transportation Company Limited.

The loan bears interest at the rate of 4% per annum, is repayable in annual instalments equal to 40% of the annual cash flow of the Company, and has an indefinite maturity date.

Port Alberni Harbour Commission

Loans have been made to the Port Alberni Harbour Commission, to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 8.062% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $152,113; and,

(*b*) bearing interest at the rate of 7.187% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $428,302.

Thunder Bay Harbour Commission

Loans have been made to the Thunder Bay Harbour Commission, for the expansion of the Keefer terminal.

The loans bear interest at the rate of 7.437% per annum, and are repayable in semi-annual instalments over 15 years, with the final instalment on June 30, 1989.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to $69,816 Cdn, using the year-end rate of exchange (£1UK = $2.3272 Cdn).

The advances are non-interest bearing and have no fixed terms of repayments.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SUPPLEMENTARY STATEMENTS

Loans, Investments and Advances by Type

Table 7.19 reports the balances and transactions by type for loans, investments and advances. The types of transactions identify the causes for increases and decreases to loans, investments and advances.

TABLE 7.19

LOANS, INVESTMENTS AND ADVANCES BY TYPE

	1987-88	1986-87
	$	$
Opening balance	24,989,210,127	26,375,193,308
RECEIPTS AND OTHER CREDITS—		
Settlement with cash	4,383,806,046	4,547,864,262
Settlement with other assets	59,839,474	327,929,335
Foreign currency translation	54,978,931	75,667,392
Write-off	1,459,545,588	34,943,546
Other adjustments	255,158,488	459,091,079
Allowance for valuation	100,000,000	100,000,000
	6,313,328,527	5,545,495,614
	18,675,881,600	20,829,697,694
PAYMENTS AND OTHER CHARGES—		
Acquisition with cash	3,724,261,956	2,892,886,838
Acquisition with other assets	324,398,202	726,108,439
Foreign currency translation		12,006
Other adjustments	355,488,542	440,505,150
Allowance for valuation	400,000,000	100,000,000
	4,804,148,700	4,159,512,433
Closing balance	23,480,030,300	24,989,210,127

Recorded Uncollected Interest

In accordance with Government's stated accounting policies, interest due but not received is not reported as revenue. In certain cases, this uncollected interest is recorded by being added to the applicable loan and advance account, and credited to an uncollected interest account. Since the Government's policy is to report revenue only as received, the balance of the uncollected interest account is deducted from the loan and advance account, to present it on a net basis.

Table 7.20 reports the balances and transactions for the year in respect of the recorded uncollected interest.

TABLE 7.20

RECORDED UNCOLLECTED INTEREST

	April 1/1987	Additions	Collections and deletions	March 31/1988
	$	$	$	$
Loans, investments and advances—				
Crown corporations—				
All other Crown corporations—				
Atomic Energy of Canada Limited—				
Housing	4,609		587	4,022
Bruce heavy water plant	31,174,246		4,498,210	26,676,036
Commercial products division	112,062		23,650	88,412
Lepreau nuclear station	48,825,312		709,943	48,115,369
	80,116,229		*5,232,390*	*74,883,839*
Canada Development Investment Corporation—				
Eldorado Nuclear Limited	10,093,433			10,093,433
Canada Ports Corporation	4,370,511		4,370,511[1]	
Northern Canada Power Commission—Loans	7,043,370		6,420,087	623,283
St Lawrence Seaway Authority, The—Interest bearing loans	210,000,000		210,000,000[1]	
Provincial and territorial governments—				
Federal-provincial employment loans program	70,488		7,694	62,794
Special development loans program	2,661		374	2,287
Winter capital projects fund	2,491,743		106,305	2,385,438
Atlantic Development Board carry-over projects	136,105		5,942	130,163
Special areas and highways agreement	30,344,325		1,480,160	28,864,165
Regional electrical interconnections	13,378,879		208,076	13,170,803
Agricultural service centres—Loans	434,266		23,373	410,893
Atlantic Provinces Power Development Act	11,806,207		407,633	11,398,574
Yukon Territory small business loans	467,267	77,496		544,763
National governments including developing countries—				
Jamaica—Economic assistance	8,046,875	13,979,063		22,025,938
The United Kingdom Financial Agreement Act, 1946	115,802,213			115,802,213
International organizations—				
International financial institutions—				
Inter-American Development Bank	6,875,388			6,875,388
Miscellaneous—				
Hydro-Quebec Research Institute	2,146,026		118,054	2,027,972
Northern Transportation Company Limited	487,130	299,497		786,627
Saint John Harbour Bridge Authority	760,223	335,378		1,095,601
	504,873,339	14,691,434	228,380,599	291,184,174

[1] Forgiven pursuant to Transport Vote 2c, Appropriation Act No 4, 1987-88.

SECTION 8

1987-88
PUBLIC ACCOUNTS

Specified Purpose Accounts

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SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to the legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to the legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

TABLE 8.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Canada Pension Plan Account, Table 8.2	34,232,706,028	9,252,463,894	7,464,094,023	36,021,075,899	1,788,369,871	2,517,904,194
Less: provincial and territorial government securities held by the Canada Pension Plan Investment Fund, Table 8.2	30,458,593,000	655,289,000	1,441,898,000	31,245,202,000	786,609,000	961,981,000
	3,774,113,028	*9,907,752,894*	*8,905,992,023*	*4,775,873,899*	*1,001,760,871*	*1,555,923,194*
Superannuation accounts, Table 8.4	46,669,009,541	7,063,031,336	1,644,374,381	52,087,666,496	5,418,656,955	4,879,706,739
Less: unamortized portion of actuarial deficiencies, Table 8.4	3,987,200	3,987,200			– 3,987,200	– 115,698,837
	46,665,022,341	*7,067,018,536*	*1,644,374,381*	*52,087,666,496*	*5,422,644,155*	*4,995,405,576*
Government Annuities Account	1,024,319,792	68,420,511	105,301,922	987,438,381	– 36,881,411	– 35,470,627
Deposit and trust accounts, Table 8.11	1,840,418,849	10,384,714,339	10,429,089,414	1,796,043,774	– 44,375,075	13,930,459
Provincial tax collection agreements account, Table 8.14	1,446,681,416	20,458,140,034	19,407,896,652	2,496,924,798	1,050,243,382	57,118,748
Other specified purpose accounts, Table 8.15	754,139,671	13,659,614,095	13,570,531,754	843,222,012	89,082,341	108,860,517
Total	55,504,695,097	61,545,660,409	54,063,186,146	62,987,169,360	7,482,474,263	6,695,767,867

Note: the balances and the transactions of the Unemployment Insurance Account, the Canadian Ownership Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts and other specified purpose accounts are reported in Section 6 of this volume since the transactions in these accounts are treated as budgetary.

Canada Pension Plan Account

The Canada Pension Plan is a compulsory contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all benefits and costs incurred in the administration of the program are financed from contributions made by employees, employers and self-employed persons, and the interest earned from the investment of funds.

The Government's financial obligation, as administrator of the Canada Pension Plan, is limited to the balance in the Account.

Table 8.2 presents a summary of the balances and transactions in the Canada Pension Plan Account less investment in securities of the provinces and territories held by the Canada Pension Plan Investment Fund.

TABLE 8.2

CANADA PENSION PLAN ACCOUNT

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Canada Pension Plan Account, Table 8.3	34,232,706,028	9,252,463,894	7,464,094,023	36,021,075,899	1,788,369,871	2,517,904,194
Less: provincial and territorial government securities held by the Canada Pension Plan Investment Fund—						
Newfoundland	668,714,000	12,000,000	43,829,000	700,543,000	31,829,000	48,621,000
Nova Scotia	1,259,373,000	24,639,000	81,516,000	1,316,250,000	56,877,000	89,330,000
Prince Edward Island	140,167,000	2,290,000	10,010,000	147,887,000	7,720,000	11,636,000
New Brunswick	923,106,000	19,328,000	62,396,000	966,174,000	43,068,000	58,811,000
Quebec	122,205,000	1,876,000	5,158,000	125,487,000	3,282,000	6,539,000
Ontario	15,845,784,000	375,902,000	431,015,000	15,900,897,000	55,113,000	18,682,000
Manitoba	1,797,643,000	39,396,000	89,941,000	1,848,188,000	50,545,000	115,045,000
Saskatchewan	1,460,423,000	29,663,000	88,333,000	1,519,093,000	58,670,000	109,247,000
Alberta	3,743,357,000	55,194,000	298,620,000	3,986,783,000	243,426,000	357,903,000
British Columbia	4,497,249,000	95,001,000	327,926,000	4,730,174,000	232,925,000	145,595,000
Northwest Territories						
Yukon Territory	572,000		3,154,000	3,726,000	3,154,000	572,000
	30,458,593,000	*655,289,000*	*1,441,898,000*	*31,245,202,000*	*786,609,000*	*961,981,000*
Total	3,774,113,028	9,907,752,894	8,905,992,023	4,775,873,899	1,001,760,871	1,555,923,194

Receipts and other credits include:

(*a*) contributions of: (i) 1.9% of earnings by employees earning over $2,500 for the 1987 calendar year and 2.0% of earnings over $2,600 for the 1988 calendar year, subject to maximum payments of $444.60 for the 1987 calendar year and $478 for the 1988 calendar year, with matching contributions by employers and (ii) 3.8% of earnings of self-employed persons over $2,500 for the 1987 calendar year and 4.0% of earnings over $2,600 for the 1988 calendar year, subject to maximum payments of $889.20 for the 1987 calendar year and $956 for the 1988 calendar year;

(*b*) interest received from securities of the Canada Pension Plan Investment Fund, and from the average daily operating balance; and,

(*c*) funds received from the federal and provincial governments for securities which have been redeemed.

Payments and other charges include:

(*a*) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;

(*b*) benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(*c*) payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries;

(*d*) the costs of administration of the Plan; and,

(*e*) funds invested during the year in the securities of the federal, provincial and territorial governments.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces, territories and Canada.

Provinces and territories are advised monthly of the amount of excess moneys in the Canada Pension Plan Account that is available for the purchase of provincial and territorial securities. The amount available to each province and territory is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province or territory bears to total contributions. Contributions received in respect of employment from employees outside Canada as well as any excess funds not invested in the securities of the provinces and territories are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by provinces and territories, as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account. The liability of the Government of Canada of $4,775,873,899 at March 31, 1988 ($3,774,113,028 as at March 31, 1987) is comprised of $2,491,847,000 ($1,795,680,000 in 1987) in special non-marketable bonds issued to the Canada Pension Plan Investment Fund (Section 11 in this volume) with the balance of $2,284,026,899 ($1,978,433,028 in 1987) being held on deposit in the Consolidated Revenue Fund to cover three months operating costs and the April purchase of securities.

TABLE 8.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1987-88	1986-87
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	5,583	4,976
Interest on investments	3,485	3,248
Interest on average daily operating balance	184	156
	9,252	8,380
PAYMENTS AND OTHER CHARGES—		
Benefits	7,329	5,722
Expenses	135	140
	7,464	5,862
Excess of receipts and other credits over payments and other charges	1,788	2,518
Funds applied—		
Purchases of bonds—		
Provincial and territorial	1,442	1,525
Federal	700	1,352
Increase in deposits with Receiver General	305	206
	2,447	*3,083*
Less: funds provided—		
Redemption of bonds—		
Provincial	655	563
Federal	4	2
	659	*565*
Net increase	1,788	2,518
Balance at beginning of year	34,233	31,715
Balance at end of year	36,021	34,233

Superannuation Accounts

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act. The Government's liabilities in its role as sponsor and administrator of these pension plans in respect of its employees and certain other contributors, are recorded in the relevant superannuation accounts.

Legislation for basic pensions provides for employee contributions (6½% of salary), employer contributions (prior year's employee contributions for members of the Public Service, and approximately 1.8 and 2.0 times current year's employee contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively), allocation of interest (average market yield of 20 year Canada bonds weighted by the quarterly excess of receipts over disbursements in the three accounts each quarter over 20 years), and actuarial valuation deficiencies. Legislation for indexing basic pensions does not require actuarial valuations but does provide for additional employee contributions (1% of salary), matching employer contributions and allocation of interest (current rate of 5 year Canada bonds).

Receipts and other credits for the superannuation accounts consist of contributions from personnel, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other Government contributions related to actuarial liability adjustments (not applicable to the Supplementary Retirement Benefits Account), and interest. Payments and other charges for the superannuation accounts consist of payments of pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions and transfers to other plans.

The Public Pensions Reporting Act, as passed by the House of Commons on February 10, 1986, requires that actuarial reviews be conducted at a date not later than four years after the last review date and, thereafter, at dates not more than three years apart, for each of the employer-sponsored pension plans, and the portion of the Supplementary Retirement Benefits Account that relates to these plans. As specified in that Act, the last review dates are deemed to be December 31, 1983 for the Public Service Superannuation Account, December 31, 1983 for the Canadian Forces Superannuation Account, and December 31, 1985 for the Royal Canadian Mounted Police Superannuation Account.

In accordance with the legislation governing the basic portion of the three superannuation plans, the Minister of Finance has the authority to direct that any actuarial deficiency found will be credited to the appropriate account, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure in five equal annual instalments commencing in the year in which the actuarial report is laid before Parliament. In addition, the cost of added liabilities, created by the authorization of salary increases each year, is credited to the superannuation accounts, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized.

Since the quarter ending September 30, 1969, the regulations, made pursuant to each of the superannuation acts, have provided for the calculation of interest on the basic accounts at a rate related to the Canada Pension Plan interest rate. The acts further provide that the amount by which the calculated interest rate (currently about 11% per annum) exceeds the amount of interest calculated at the rate used in the latest actuarial report (currently 6.5% per annum for the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Accounts), may be used to reduce the amortization of actuarial deficiency adjustments charged to budgetary expenditure. Any of these interest earnings not needed to reduce amortization charges are credited to the respective Accounts.

Table 8.4 presents a summary of the balances and transactions for the superannuation accounts including the unamortized portion of actuarial deficiencies. Table 8.5 presents an analysis of actuarial deficiency adjustments.

Table 8.6 presents a summary of transactions in the superannuation accounts that resulted in charges to budgetary expenditure. In 1987-88, $6,874 million was charged to budgetary expenditure on account of superannuation plans. This was composed of Government contributions, $871 million; increased superannuation benefits paid during the year due to indexation in excess of the superannuates' share of contributions to the Supplementary Retirement Benefits Account, $839 million; and, interest, $5,164 million ($5,160 million credited to the superannuation accounts and $4 million of interest earnings in excess of 6.5% on the main superannuation accounts which was used to reduce the amortization of actuarial deficiency adjustments).

TABLE 8.4

SUPERANNUATION ACCOUNTS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Public Service Superannuation Account, Table 8.7	24,769,356,677	3,888,282,863	1,048,139,655	27,609,499,885	2,840,143,208	2,615,211,573
Less: unamortized portion of actuarial deficiency						– 53,441,800
	24,769,356,677	*3,888,282,863*	*1,048,139,655*	*27,609,499,885*	*2,840,143,208*	*2,668,653,373*
Canadian Forces Superannuation Account, Table 8.8	16,110,864,205	2,170,259,599	479,438,207	17,801,685,597	1,690,821,392	1,469,442,704
Less: unamortized portion of actuarial deficiency	3,987,200	3,987,200			– 3,987,200	– 61,251,337
	16,106,877,005	*2,174,246,799*	*479,438,207*	*17,801,685,597*	*1,694,808,592*	*1,530,694,041*
Royal Canadian Mounted Police Superannuation Account, Table 8.9	2,406,918,195	393,214,695	42,386,912	2,757,745,978	350,827,783	309,975,355
Less: unamortized portion of actuarial deficiency						– 1,005,700
	2,406,918,195	*393,214,695*	*42,386,912*	*2,757,745,978*	*350,827,783*	*310,981,055*
Supplementary Retirement Benefits Account, Table 8.10	3,381,870,464	611,274,179	74,409,607	3,918,735,036	536,864,572	485,077,107
Total	46,665,022,341	7,067,018,536	1,644,374,381	52,087,666,496	5,422,644,155	4,995,405,576
Summary—						
Superannuation accounts	46,669,009,541	7,063,031,336	1,644,374,381	52,087,666,496	5,418,656,955	4,879,706,739
Less: unamortized portion of actuarial deficiencies	3,987,200	3,987,200			– 3,987,200	– 115,698,837
Total	46,665,022,341	7,067,018,536	1,644,374,381	52,087,666,496	5,422,644,155	4,995,405,576

TABLE 8.5

ANALYSIS OF ACTUARIAL DEFICIENCY ADJUSTMENTS FOR 1987-88
(in millions of dollars)

	Arising from salary increments				Arising from actuarial valuations				
	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Subtotal	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Subtotal	Total
Actuarial deficiency adjustments recognized[1]		20		20					20
Less: amount amortized to March 31, 1987		16		16					16
Unamortized balance at March 31, 1987		4		4					4
Add: current year actuarial deficiency adjustments									
Less: current year amortization		4		4					4
Unamortized balance at March 31, 1988									

[1] Represents actuarial deficiency adjustments recognized prior to 1987-88 for which the amounts have not yet been fully amortized.

TABLE 8.6

SUMMARY OF TRANSACTIONS IN SUPERANNUATION ACCOUNTS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE
(in millions of dollars)

	1987-88						
	Government contributions	Net amortization of actuarial deficiency adjustments[1]	Statutory payments under Supplementary Retirement Benefits Account	Interest[1] A	Interest[1] B	Total	1986-87
Public Service Superannuation Account	427		501	2,775		3,703	3,372
Canadian Forces Superannuation Account	247		314	1,782	4	2,347	2,127
Royal Canadian Mounted Police Superannuation Account	82		24	271		377	332
Supplementary Retirement Benefits Account	115			332		447	383
Total	871		839	5,160	4	6,874	6,214

[1] Column A represents interest earnings credited to the Accounts. Column B represents interest earnings in excess of 6.5% on each respective Account which were charged to interest on public debt, and applied against the amortization of actuarial deficiency adjustments. In 1987-88, net amortization charges were nil.

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account at the end of the current year remained as nil. No actuarial liability adjustment was made in 1986-87 and 1987-88 as a result of actuarial reviews or salary increases authorized in excess of 5%.

TABLE 8.7

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1987-88	1986-87
	$	$
Opening balance	24,769,356,677	22,154,145,104
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	415,774,165	410,416,063
Retired employees	21,698,502	19,257,917
Public Service corporation employees	120,587,678	122,656,431
Matching contributions—		
Government	426,908,825	397,926,126
Public Service corporations	119,051,524	119,618,297
Transfers from other pension funds	9,376,431	11,546,933
Interest	2,774,885,738	2,445,350,033
	3,888,282,863	3,526,771,800
	28,657,639,540	25,680,916,904
PAYMENTS AND OTHER CHARGES—		
Annuities	919,954,916	826,003,699
Cash termination allowances	363,360	259,220
Minimum benefits	11,307,990	8,966,998
Returns of contributions—		
Government employees	58,579,872	47,950,343
Public Service corporation employees	22,538,086	21,156,024
Transfers to other pension funds	35,395,431	7,223,943
	1,048,139,655	911,560,227
Closing balance	27,609,499,885	24,769,356,677

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account at the end of the current year was nil compared with $4 million at March 31, 1987. During the year, $4 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt. No actuarial liability adjustment was made in 1986-87 and 1987-88 as a result of actuarial reviews or salary increases authorized in excess of 5%.

TABLE 8.8

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1987-88	1986-87
	$	$
Opening balance	16,110,864,205	14,641,421,501
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	138,871,662	130,867,098
Contributions by the Government	247,249,158	232,803,915
Interest	1,781,688,601	1,545,909,113
Other	2,450,178	2,813,125
	2,170,259,599	1,912,393,251
	18,281,123,804	16,553,814,752
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	459,239,664	425,915,688
Cash termination allowances and returns of contributions	18,850,465	15,965,854
Transfers to Public Service Superannuation Account (Treasury Board)	1,351,138	1,069,005
Other	– 3,060	
	479,438,207	442,950,547
Closing balance	17,801,685,597	16,110,864,205

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account at the end of the current year remained as nil. No actuarial liability adjustment was made in 1986-87 and 1987-88 as a result of actuarial reviews or salary increases authorized in excess of 5%.

TABLE 8.9

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1987-88	1986-87
	$	$
Opening balance	2,406,918,195	2,096,942,840
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	40,261,964	36,702,286
Contributions by the Government	81,888,995	71,971,133
Interest	271,063,736	236,881,243
	393,214,695	345,554,662
	2,800,132,890	2,442,497,502
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	39,723,295	33,224,674
Cash termination allowance payments, returns of contributions and gratuities	2,227,450	1,875,229
Transfers to other pension funds	177,601	276,833
Interest on returns of contributions	258,566	202,571
	42,386,912	35,579,307
Closing balance	2,757,745,978	2,406,918,195

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act, to provide for the payment of increased pension benefits resulting from indexation. Actuarial valuation of the Account is not required by the legislation.

The Chief Actuary of the Department of Insurance has estimated that, after allowing for surpluses (there were no deficits) in the three basic accounts, the actuarial present value of unfunded supplementary retirement benefits, including provision for future indexation, in respect of benefits earned or in pay as at March 31, 1988, was $3.8 billion, or $4.1 billion if the Royal Canadian Mounted Police plan which has no net unfunded supplementary retirement benefits is excluded. This amount is based on dynamic economic assumptions which incorporate the current high interest rates (the interest rate was assumed to decrease from a level of 10% in 1988 to 6% for 2007 and subsequent years) as well as current price and salary increase levels, which were gradually linked with ultimate or long-term economic assumptions of 6% for interest, 5% for wages and an inflation rate of 3.5%.

Increased superannuation benefits paid during the year due to indexation amounted to $893 million ($821 million in 1986-87), of which $839 million ($784 million in 1986-87) represents benefits to superannuates in excess of their share of contributions to the account which has been charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to $501 million ($476 million in 1986-87) for the Public Service Superannuation Account of which it is estimated that $40 million ($38 million in 1986-87) pertains to former employees of Public Service corporations, $314 million ($286 million in 1986-87) for the Canadian Forces Superannuation Account, and $24 million ($22 million in 1986-87) for the Royal Canadian Mounted Police Superannuation Account. An amount of $54 million ($37 million in 1986-87) was charged to the Supplementary Retirement Benefits Account.

TABLE 8.10

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT
(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1987-88	1986-87	1987-88	1986-87	1987-88	1986-87	1987-88	1986-87	1987-88	1986-87	1987-88	1986-87
Opening balance	2,511,406	2,149,950	678,394	584,130	178,295	151,436	5,669	4,829	8,106	6,448	3,381,870	2,896,793
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations	23,642	22,469									23,642	22,469
Government	80,171	77,840	26,949	25,285	7,365	6,837	244	239	715	577	115,444	110,778
Matching contributions—												
Public Service corporations	24,165	22,799									24,165	22,799
Government	80,167	77,866	26,886	25,253	7,364	6,839	243	238	715	577	115,375	110,773
Interest	246,743	202,369	66,801	55,025	17,358	14,173	535	426	833	507	332,270	272,500
Transfers from other pension funds	295	242	2	6	81	19					378	267
	455,183	403,585	120,638	105,569	32,168	27,868	1,022	903	2,263	1,661	611,274	539,586
	2,966,589	2,553,535	799,032	689,699	210,463	179,304	6,691	5,732	10,369	8,109	3,993,144	3,436,379
PAYMENTS AND OTHER CHARGES—												
Annuities	40,644	28,015	11,448	8,299	733	610	206	58	6	3	53,037	36,985
Cash termination allowances	14	18									14	18
Minimum benefits	557	418									557	418
Returns of contributions—												
Public Service corporations	4,189	3,867									4,189	3,867
Government	10,855	8,905	3,553	2,912	444	356	7	5			14,859	12,178
Transfers to other pension funds	1,590	906	145	94	18	43					1,753	1,043
	57,849	42,129	15,146	11,305	1,195	1,009	213	63	6	3	74,409	54,509
Closing balance	2,908,740	2,511,406	783,886	678,394	209,268	178,295	6,478	5,669	10,363	8,106	3,918,735	3,381,870

Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 8.11 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 8.11

DEPOSIT AND TRUST ACCOUNTS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Deposit accounts—						
Agriculture—						
Canadian Dairy Commission account	46,405,758	656,615,524	669,521,108	33,500,174	– 12,905,584	– 2,621,008
Guarantee deposits—Canada Agricultural Products Standards Act	755	1,725	1,743	737	– 18	755
	46,406,513	*656,617,249*	*669,522,851*	*33,500,911*	*– 12,905,602*	*– 2,620,253*
Communications—						
Canadian Film Development Corporation advance account		7,123,714	1,888,041	5,235,673	5,235,673	
Consumer and Corporate Affairs—						
Canada Post Corporation account	568,563,544	7,110,149,166	7,170,215,712	508,496,998	– 60,066,546	171,334,731
Security deposits—Bankruptcy Act	7,000		7,000		– 7,000	
Less: securities held in trust	7,000	7,000			– 7,000	
		7,000	*7,000*			
	568,563,544	*7,110,156,166*	*7,170,222,712*	*508,496,998*	*– 60,066,546*	*171,334,731*
Employment and Immigration—						
Immigration guarantee fund	5,264,489	2,266,748	2,513,027	5,018,210	– 246,279	– 1,286,375
Less: securities held in trust	50,000			50,000		– 10,000
	5,214,489	*2,266,748*	*2,513,027*	*4,968,210*	*– 246,279*	*– 1,276,375*
Energy, Mines and Resources—						
Guarantee deposits—Oil and gas	33,486,338	30,517,855	1,332,867	62,671,326	29,184,988	486,338
Less: securities held in trust	32,348,065	255,100	28,447,080	60,540,045	28,191,980	– 651,935
	1,138,273	*30,772,955*	*29,779,947*	*2,131,281*	*993,008*	*1,138,273*
Environment—						
Guarantee deposits	3,000	2,000		5,000	2,000	– 113,000
Less: securities held in trust	3,000		2,000	5,000	2,000	– 113,000
		2,000	*2,000*			
External Affairs—						
Fairs and missions	17,310	137,398	119,943	34,765	17,455	– 244,902
Finance—						
Canada Development Investment Corporation—						
Canadair Limited	5,500,000			5,500,000		5,500,000
The de Havilland Aircraft of Canada, Limited	68,104,160		10,944,023	57,160,137	– 10,944,023	– 9,195,840
Crown corporations' surplus moneys—						
Canadian Commercial Corporation	8,000,000		8,000,000		– 8,000,000	
St Lawrence Seaway Authority, The	13,000,000			13,000,000		
	94,604,160		*18,944,023*	*75,660,137*	*– 18,944,023*	*– 3,695,840*

TABLE 8.11

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (-) 1988	1987
	$	$	$	$	$	$
Indian Affairs and Northern Development—						
Field British Columbia and Yukon Operations of the Northern Canada Power Commission		1,560,317		1,560,317	1,560,317	
Guarantee deposits	162,214,277	58,556,458	179,661,150	41,109,585	- 121,104,692	56,797,052
Less: securities held in trust	161,716,873	179,189,169	58,113,671	40,641,375	- 121,075,498	56,853,873
	497,404	*237,745,627*	*237,774,821*	*468,210*	*- 29,194*	*- 56,821*
Guarantee deposits—Reserve resources	498,137	25,822	1,340	522,619	24,482	30,120
Guarantee deposits—Rotating herds	3,091	870		3,961	870	
Indian contributions to the subsidy housing program	19,959			19,959		
Indian savings accounts	128,520,953	21,547,788	9,662,472	140,406,269	11,885,316	18,812,639
	129,539,544	*260,880,424*	*247,438,633*	*142,981,335*	*13,441,791*	*18,785,938*
Justice—						
Security for costs	161,314	33,201	17,968	176,547	15,233	161,314
National Revenue—						
Customs and Excise—						
Guarantee deposits	11,505,782	3,070,900	3,586,723	10,989,959	- 515,823	4,461,787
Less: securities held in trust	11,243,000	3,554,500	2,924,000	10,612,500	- 630,500	4,397,100
	262,782	*6,625,400*	*6,510,723*	*377,459*	*114,677*	*64,687*
Temporary deposits received from importers	2,655,941		916,564	1,739,377	- 916,564	- 82,812
Less: deposits in special bank accounts	2,655,941	916,564		1,739,377	- 916,564	- 82,812
		916,564	*916,564*			
	262,782	*7,541,964*	*7,427,287*	*377,459*	*114,677*	*64,687*
Privy Council—						
Chief Electoral Officer—Candidates' election deposits		4,400	4,400			
Public Works—						
Harbourfront capital account	- 669,733	18,701,664	8,400,000	9,631,931	10,301,664	- 7,265,490
Regional Industrial Expansion—						
Fairs, shows and consortiums	68,758	16,076	84,834		- 68,758	8,920
Supply and Services—						
Contractors' security deposits (departments and agencies)—						
Bonds	7,378,800	2,378,781	2,964,656	6,792,925	- 585,875	- 1,881,500
Less: securities held in trust	7,378,800	5,934,000	5,359,225	6,804,025	- 574,775	- 1,881,500
		8,312,781	*8,323,881*	*- 11,100*	*- 11,100*	
Cash	20,844,031	25,953,657	23,191,314	23,606,374	2,762,343	2,200,535
Certified cheques	3,622,491	1,410,534	811,851	4,221,174	598,683	- 3,407,681
Less: securities held in trust	3,926,506	836,093	1,130,567	4,220,980	294,474	- 3,007,472
	- 304,015	*2,246,627*	*1,942,418*	*194*	*304,209*	*- 400,209*
Royal Canadian Mint account	17,816,909	1,959,607,814	1,941,934,796	35,489,927	17,673,018	2,705,592
	38,356,925	*1,996,120,879*	*1,975,392,409*	*59,085,395*	*20,728,470*	*4,505,918*
Treasury Board—						
Privatisation and Regulatory Affairs—						
Bids deposit account	9,765,360		9,765,360		- 9,765,360	9,765,360
Accounts without current transactions						- 127,751,441
Total deposit accounts	893,429,239	10,090,374,838	10,141,523,435	842,280,642	- 51,148,597	62,910,840
Trust accounts—						
Agriculture—						
Canagrex trust fund	82,743			82,743		82,743
Communications—						
National Archives of Canada—Mackenzie King trust account	276,215	22,230	21,501	276,944	729	- 1,411
National Library—Special operating account	23,156	21,559	30,962	13,753	- 9,403	- 4,374
National Museums of Canada—						
Trust account	1,289,547	659,933	543,832	1,405,648	116,101	705,968
Less: securities held in trust	2,000			2,000		
	1,287,547	*659,933*	*543,832*	*1,403,648*	*116,101*	*705,968*
	1,586,918	*703,722*	*596,295*	*1,694,345*	*107,427*	*700,183*

TABLE 8.11

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Consumer and Corporate Affairs—						
Income from securities in trust—Bankruptcy Act	67,502	4,765		72,267	4,765	4,812
Securities in trust—Bankruptcy Act	31,266			31,266		
Less: securities held in trust	31,266			31,266		
Unclaimed dividends and undistributed assets—						
Bankruptcy Act	2,536,681	1,078,333	845,863	2,769,151	232,470	– 1,144,676
Canada Business Corporations Act	96,332	62		96,394	62	– 130
Winding-up Act	176,465	308,701		485,166	308,701	– 439
	2,876,980	*1,391,861*	*845,863*	*3,422,978*	*545,998*	*– 1,140,433*
Environment—						
Marconi celebration trust fund	100,000	125,000	75,000	150,000	50,000	100,000
Parks Program—						
Devonian Foundation deposit account		149,863	144,051	5,812	5,812	
National Battlefields Commission—						
Trust fund	127,611	13,195		140,806	13,195	17,952
	227,611	*288,058*	*219,051*	*296,618*	*69,007*	*117,952*
External Affairs—						
Canada Foundation account	300,286	112,223	51,136	361,373	61,087	
Less: securities held in trust	46,061	539,272	809,166	315,955	269,894	
deposits in a special bank account	254,225	758,205	549,398	45,418	– 208,807	
		1,409,700	*1,409,700*			
Canadian International Development Agency—						
International agencies—Travel account	21,179	41,997	31,893	31,283	10,104	1,306
	21,179	*1,451,697*	*1,441,593*	*31,283*	*10,104*	*1,306*
Finance—						
Common school funds—Ontario and Quebec	2,677,771			2,677,771		
Foreign claims fund	140,074	24,488	20,535	144,027	3,953	– 738,438
Halifax 1917 explosion pension account	958,630	156,747	245,886	869,491	– 89,139	– 93,164
Less: securities held in trust	190,000	90,000		100,000	– 90,000	
	768,630	*246,747*	*245,886*	*769,491*	*861*	*– 93,164*
War claims fund—World War II	11,011,792	69,652	11,077,365	4,079	– 11,007,713	107,659
	14,598,267	*340,887*	*11,343,786*	*3,595,368*	*– 11,002,899*	*– 723,943*
Fisheries and Oceans—						
Great Lakes Fishery Commission—						
Lamprey research and control	14,591	1,860,518	1,731,607	143,502	128,911	– 39,071
Indian Affairs and Northern Development—						
Indian agencies revenue trust bank accounts	112,241	4,219,005	4,220,633	110,613	– 1,628	34,031
Less: deposits in special bank accounts	112,441	4,218,933	4,217,305	110,813	– 1,628	34,746
	– 200	*8,437,938*	*8,437,938*	*– 200*		*– 715*
Indian band funds—						
Capital accounts, Table 8.12	746,354,908	104,269,335	112,566,336	738,057,907	– 8,297,001	– 31,390,924
Revenue accounts, Table 8.13	81,793,134	103,564,942	75,457,119	109,900,957	28,107,823	– 7,454,175
	828,148,042	*207,834,277*	*188,023,455*	*847,958,864*	*19,810,822*	*– 38,845,099*
Indian band funds—Shares and certificates	20,000			20,000		
Less: securities held in trust	20,000			20,000		
Indian compensation funds	126,695	30,358		157,053	30,358	1,422
Indian estate accounts	17,246,940	6,801,342	5,581,068	18,467,214	1,220,274	1,396,295
Less: securities held in trust	113			113		– 5,000
	17,246,827	*6,801,342*	*5,581,068*	*18,467,101*	*1,220,274*	*1,401,295*
Indian moneys suspense account	8,448,474	11,361,209	8,843,193	10,966,490	2,518,016	– 2,297,658
Indian special accounts	840,073	412,374	297,397	955,050	114,977	177,506
1924 Ontario lands agreement	4,379,549			4,379,549		
	859,189,460	*234,877,498*	*211,183,051*	*882,883,907*	*23,694,447*	*– 39,563,249*
Justice—						
Federal Court special account	7,031,940	6,510,264	3,390,723	10,151,481	3,119,541	1,143,720
Labour—						
Fair wages suspense account	4,951	166,079	150,920	20,110	15,159	– 36,462
Labour Standards suspense account	179,611	125,532	78,871	226,272	46,661	73,083
	184,562	*291,611*	*229,791*	*246,382*	*61,820*	*36,621*

TABLE 8.11

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (-) 1988	1987
	$	$	$	$	$	$
National Defence—						
Estates—Armed services	302,446	2,901,359	2,916,273	287,532	- 14,914	- 92,266
Herbert Lott naval trust fund	405	22	252	175	- 230	- 382
	302,851	*2,901,381*	*2,916,525*	*287,707*	*- 15,144*	*- 92,648*
National Health and Welfare—						
Canadian Sports Pool Corporation—						
Other outstanding liabilities	197,566	22	11,312	186,276	- 11,290	- 70,096
Donation—Construction of Olympic Complex		5,565,909	5,407,714	158,195	158,195	
Inuvik General Hospital	2,773			2,773		
Post-occupancy evaluation methodology	45,377	32,700	60,175	17,902	- 27,475	45,377
Review of liability and compensation issues in health care		216,120		216,120	216,120	
Sioux Lookout Zone Hospital	3,563	2,645	1,267	4,941	1,378	- 195
Ted Harrison poster fund	1,925	800		2,725	800	1,925
Medical Research Council—						
Donations for research	101,719	202,989	251,719	52,989	- 48,730	101,719
Dyskinesia and torticollis research	88,681	6,060	11,050	83,691	- 4,990	6,355
Farquharson scholarships	14,656	710	6,300	9,066	- 5,590	- 5,344
	456,260	*6,027,935*	*5,749,537*	*734,678*	*278,418*	*79,741*
Science and Technology—						
Natural Sciences and Engineering Research Council—Donation trust fund	32,620	30,000	21,428	41,192	8,572	1,570
Trust fund	295,052	622,957	468,501	449,508	154,456	186,291
Science Council of Canada—						
Claudia de Hueck trust fund	345,885	28,084		373,969	28,084	345,885
	673,557	*681,041*	*489,929*	*864,669*	*191,112*	*533,746*
Solicitor General—						
Canadian Security Intelligence Service—						
Sir William Stephenson academy—						
Meritorious graduate awards	11,557	887		12,444	887	11,557
Scholastic awards	15,840	1,204	750	16,294	454	15,840
Correctional Service—						
Inmates' trust fund	4,593,923	16,139,030	16,174,489	4,558,464	- 35,459	- 670,893
Royal Canadian Mounted Police—						
Benefit fund	2,013,063	186,623	81,056	2,118,630	105,567	77,881
	6,634,383	*16,327,744*	*16,256,295*	*6,705,832*	*71,449*	*- 565,615*
Supply and Services—						
Petro-Canada Enterprises Inc—Shares	1,781,917	144,228	445,299	1,480,846	- 301,071	- 2,775,234
Transport—						
Canadian National (West Indies) Steamships Ltd	95,000			95,000		
Unclaimed moneys due to Canadian seamen	3,373			3,373		
	98,373			*98,373*		
Veterans Affairs—						
Administered trust accounts	31,878,436	7,160,123	16,470,311	22,568,248	- 9,310,188	- 9,780,135
Less: securities held in trust	15,000	15,000			- 15,000	- 15,000
	31,863,436	*7,175,123*	*16,470,311*	*22,568,248*	*- 9,295,188*	*- 9,765,135*
Army benevolent fund	964,636	500,043	614,019	850,660	- 113,976	- 95,682
Canadian Forces personnel assistance fund	4,888		4,888		- 4,888	352
Estates fund	1,312,651	2,209,069	2,385,571	1,136,149	- 176,502	- 299,247
Ste-Anne's Hospital	1,884,176	1,935,174	1,411,522	2,407,828	523,652	459,814
Soldier Settlement and Veterans' Land Act—						
Veterans' Land Act trust account general	561,802			561,802		- 220,391
Veterans administration and welfare trust fund	949,316	1,442,322	1,329,636	1,062,002	112,686	59,333
Less: securities held in trust	347,312	71,076	62,654	338,890	- 8,422	4,673
	602,004	*1,513,398*	*1,392,290*	*723,112*	*121,108*	*54,660*
Veterans care trust accounts	14,037,020	7,190,729	8,433,033	12,794,716	- 1,242,304	3,088,424
Less: securities held in trust	2,595	17,500	15,000	95	- 2,500	- 1,005
	14,034,425	*7,208,229*	*8,448,033*	*12,794,621*	*- 1,239,804*	*3,089,429*
	51,228,018	*20,541,036*	*30,726,634*	*41,042,420*	*- 10,185,598*	*- 6,776,200*
Total trust accounts	946,989,610	294,339,501	287,565,979	953,763,132	6,773,522	- 48,980,381
Total deposit and trust accounts	1,840,418,849	10,384,714,339	10,429,089,414	1,796,043,774	- 44,375,075	13,930,459

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established by Section 15 of the Canadian Dairy Commission Act, to record the Government's liability to the Commission.

Guarantee deposits—Canada Agricultural Products Standards Act

This account was established to record bonds deposited as guarantees required by the Canada Agricultural Products Standards Act and the Licensing and Arbitration Regulations.

Canadian Film Development Corporation advance account

This account was established by Section 15 of the Financial Administration Act, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Canada Post Corporation account

The Canada Post Corporation is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Corporation.

Security deposits—Bankruptcy Act

This account represents liabilities to authorized trustees under Sections 5, 9 and 13 of the Bankruptcy Act, for securities held in trust. The account is credited with securities deposited by trustees, and is charged with securities returned to them.

Immigration guarantee fund

This account was established by Sections 18, 23, 93 and 104 of the Immigration Act, 1976, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Guarantee deposits—Oil and gas

This account records securities in the form of cash, promissory notes, letters of credit and letters of guarantee which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with Section 74 of the Canada Petroleum Resources Act. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Environment

This account was established by Section 15 of the Financial Administration Act, to record amounts deposited to ensure compliance with terms and conditions of contracts.

Fairs and missions

This account was established by Section 15 of the Financial Administration Act, to record deposits which may be refunded, in part or in total, in accordance with contractual agreements concerning the participation of Canadian sector enterprises at international trade fairs.

Canadair Limited—Canada Development Investment Corporation

This account was established pursuant to Section 136(1) of the Financial Administration Act. This special purpose money is to be used to meet costs incurred on the sale of Canadair and demand for payment by Bombardier pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of Canadair.

The de Havilland Aircraft of Canada, Limited—Canada Development Investment Corporation

This account was established pursuant to Section 136(1) of the Financial Administration Act. This special purpose money is to be used to satisfy demands for payment by the Boeing Company pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of The de Havilland Aircraft of Canada, Limited.

Crown corporations' surplus moneys

These accounts were established pursuant to Section 136(1) of the Financial Administration Act, to record moneys received from Crown corporations as directed by the Minister of Finance with the concurrence of the appropriate Minister. Interest can be paid in accordance with and at rates fixed by the Minister of Finance with the approval of the Governor in Council. The deposit from the Canadian Commercial Corporation was non-interest bearing.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established by Section 15 of the Financial Administration Act, to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

Pursuant to Section 8 of the Arctic Waters Pollution Prevention Act, Section 26 of the Northern Inland Waters Act and Sections 8 and 14 of the Territorial Lands Act, this account records cash and securities deposited as guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits.

Guarantee deposits—Reserve resources

This account was established by Section 15 of the Financial Administration Act, to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, pursuant to the provisions of Section 57 of the Indian Act.

Guarantee deposits—Rotating herds

This account was established by Section 15 of the Financial Administration Act, to record guarantee deposits given by Indians who sign herd agreements under the rotating herd program.

Indian contributions to the subsidy housing program

This account was established by Section 15 of the Financial Administration Act, to record amounts deposited by Indians, to ensure compliance with terms and conditions of the subsidy housing program.

Indian savings accounts

Pursuant to Section 52 of the Indian Act, savings accounts are maintained for individual Indians.

During the year, interest was credited to the accounts and charged to interest on public debt.

Security for costs

This account records security to the value of $500 deposited with the Registrar of the Supreme Court of Canada in accordance with Section 66(1)(b) of the Supreme Court Act. As per Section 66 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Customs and Excise

Pursuant to Section 166 of the Customs Act, cash and securities are collected to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees.

Temporary deposits received from importers

This account was established by Section 15 of the Financial Administration Act, to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

Candidates' election deposits

This account records candidates' election deposits, received in respect of general elections and by-elections, less amounts refunded to candidates, or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act.

During the year, $1,000 was transferred to non-tax revenue.

Harbourfront capital account

This account was established by Section 15 of the Financial Administration Act, to record funds received from and held for Harbourfront Corporation regarding moneys derived from the capitalized leasing, sale or resale of lands or development rights.

During the year, interest was credited to the account and charged to interest on public debt.

Fairs, shows and consortiums

This account was established by Sections 14 and 15 of the Financial Administration Act, to record moneys deposited by companies to cover various expenses incurred at fairs, shows and consortiums. Moneys are disbursed on behalf of depositors.

Contractors' security deposits

This account was established by Section 14 of the Financial Administration Act, to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

During the year, interest was credited to the account and charged to interest on public debt.

The debit balance in the account for bonds results from adjustments which have been made in the new year rather than the current year.

Royal Canadian Mint account

The Royal Canadian Mint is a Crown corporation listed in Part II of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Mint.

Bids deposit account

This account was established by Section 15 of the Financial Administration Act, to record bids received from interested parties for the purchase of the Government's interests in various Crown corporations.

Interest is calculated on these funds subject to the provisions of PC 1970-300 dated February 17, 1970. This interest is paid at the time the original bids are returned to the depositors and charged to interest on public debt.

During the year, all bids have been repaid.

Canagrex trust fund

This account was established by Section 15 of the Financial Administration Act, pursuant to legal requirements arising from the winding-up of the Corporation.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of Section 3 of the Laurier House Act, is to be credited to the account at the end of each year, and charged to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research. Expenditures are to be made by the National Archivist, subject to the approval of the Governor in Council.

During the year, interest of $22,230 was credited hereto. In accordance with the Act, the National Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned in the previous year for the maintenance and upkeep of the buildings on the Laurier House property, as well as an annual sum not to exceed 30% of the interest earned for the maintenance of the Laurier House as a museum and study

centre, and for the provision of sundry purchases therefrom, and the unspent balance of the interest earned be credited at the end of the year to non-tax revenue.

Special operating account—National Library

This account was established by Section 12 of the National Library Act, to record moneys received for the purpose of the National Library, by way of donation, bequest or otherwise. Amounts required for the purposes of the National Library Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Trust account—National Museums of Canada

This account was established by Section 10 of National Museums Act, and is credited with moneys received by the Corporation, by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account. The account is to be charged with such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $2,000 consisting of two Government of Canada marketable bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook.

During the year, interest was credited to the account and charged to interest on public debt.

Income from securities in trust—Bankruptcy Act

This account was established by Sections 56, 62, 125 and 164 of the Bankruptcy Act, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of Bankruptcy for safekeeping.

Securities in trust—Bankruptcy Act

This account was established by Section 47 of the Bankruptcy Act, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents amounts credited to the Receiver General in accordance with the provisions of Section 125 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with Sections 220 and 221 of the Canada Business Corporations Act, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with Sections 139 and 140 of the Winding-up Act, pending distribution.

Marconi celebration trust fund

This account was established by Section 15 of the Financial Administration Act, for the purpose of raising moneys through public subscriptions and others to construct, operate and maintain a National Historic Site in Glace Bay, Nova Scotia to commemorate the efforts and accomplishments of Guglielmo Marconi in the field of wireless communications.

Devonian Foundation deposit account

This account was established by Section 15 of the Financial Administration Act, for the purpose of accepting donations to design and construct a new trailhead facility within the Wood Bison area of Elk Island National Park.

Trust fund—National Battlefieds Commission

This account was established by Section 15 of the Financial Administration Act, at the creation of the National Battlefields Commission, for the purpose of acquiring various properties for the development of the park. The moneys are received by way of private contributions, contributions from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its Act of incorporation. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the Financial Administration Act, prior to September 1, 1984.

During the year, interest was credited to the account and charged to interest on public debt.

Canada Foundation account

This account was established by Vote 6g, Appropriation Act No 2, 1967, to record moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the year (1987-88, 1 Lira/$0.001005 Cdn; 1986-87, 1 Lira/$0.001018 Cdn).

During the year, income derived from the operation of the account amounted to Lira 67,026,666—$67,883 Cdn, and disbursements for cultural activities and administrative expenses were Lira 50,635,725—$51,136 Cdn. Adjustment of the book value carried forward from the previous year resulted in valuation increases of $6,529 to securities held in trust, and $37,811 to cash on deposit. The closing balance consists of securities at cost and cash on deposit.

International agencies—Travel account

This account was established by Section 15 of the Financial Administration Act, to record funds made available by international agencies, to provide for payment of transportation of fellows and scholars who travel in Canada, under the sponsorship of such agencies.

Common school funds—Ontario and Quebec

This account was established under 12 Victoria 1849, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid semi-annually to these provinces, at the rate of 5% per annum, and is charged to interest on public debt.

Foreign claims fund

This account was established by Vote 22a, Appropriation Act No 9, 1966, to record: (*a*) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (*b*) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

During the year, interest was credited to the account and charged to interest on public debt.

Halifax 1917 explosion pension account

This account was established by Sections 4, 5 and 6 of the Halifax Relief Commission Pension Continuation Act, to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

During the year, interest was credited to the account and charged to interest on public debt.

War claims fund—World War II

This account was established by Vote 696, Appropriation Act No 4, 1952, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: (*a*) to eligible claimants for compensation in respect of World War II; (*b*) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, (*c*) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

During the year, surplus moneys in the amount of $11,007,737 were transferred to non-tax revenue.

Great Lakes Fishery Commission—Lamprey research and control

This account was created by Article III of the Great Lakes Fisheries Convention Act, to record funds received from the Great Lakes Fishery Commission, covering control and research work in respect to lampreys in the Great Lakes, carried out on behalf of the Commission, on a contract basis.

Indian agencies revenue trust bank accounts

This account was established by Section 14 of the Financial Administration Act, to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deceased estates, deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands.

The debit balance in this account will be cleared in 1988-89.

Indian band funds

The Indian band funds were established by Sections 61 to 69 of the Indian Act and represent moneys belonging to Indian bands throughout Canada.

During the year, interest was credited to the account and charged to interest on public debt.

TABLE 8.12
INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	1987-88	1986-87
	$	$
Opening balance	746,354,908	777,745,832
RECEIPTS AND OTHER CREDITS—		
Oil royalties	52,769,072	62,726,903
Gas royalties	46,181,083	55,111,049
British Columbia agreement	345,621	560,631
Land and other claim settlements	19,012	4,230,000
Sundries	4,954,547	7,963,214
	104,269,335	130,591,797
	850,624,243	908,337,629
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	36,088,647	59,021,689
Transfers pursuant to Section 64 of the Indian Act	73,548,421	101,090,048
Sundries	2,929,268	1,870,984
	112,566,336	161,982,721
Closing balance	738,057,907	746,354,908

TABLE 8.13
INDIAN BAND FUNDS—REVENUE ACCOUNTS

	1987-88	1986-87
	$	$
Opening balance	81,793,134	89,247,309
RECEIPTS AND OTHER CREDITS—		
Government interest	80,765,255	74,575,544
Land and other claim settlements	828,154	3,189,883
Sundries	21,971,533	14,087,013
	103,564,942	91,852,440
	185,358,076	181,099,749
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	5,554,367	13,442,677
Transfers pursuant to Section 69 of the Indian Act	58,587,717	80,667,056
Sundries	11,315,035	5,196,882
	75,457,119	99,306,615
Closing balance	109,900,957	81,793,134

Indian band funds—Shares and certificates

This account was established by Section 61 of the Indian Act, to record the historical value of Transalta Utilities Ltd shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General of Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

Pursuant to Sections 35 and 61 of the Indian Act, moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

Indian estate accounts

These accounts were established by Sections 42, 43, 51 and 61 of the Indian Act, to record the estates of deceased Indians, minor Indian children who have guardians, or mentally incompetent Indians.

During the year, interest was credited to the accounts and charged to interest on public debt.

Indian moneys suspense account

This account was established by Section 15 of the Financial Administration Act, to record moneys held for individuals and bands, received from rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases and permits, etc, pending proper documentation.

Indian special accounts

Pursuant to Section 52 of the Indian Act and Section 15 of the Financial Administration Act, these Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(*a*) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(*b*) *Abitibi fur preserve*—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

(*c*) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.

(*d*) *Indian off-reserve housing*—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

1924 Ontario lands agreement

This account was established by Section 15 of the Financial Administration Act, to record the Province of Ontario's share of the receipts from mineral activity on Indian reserves in accordance with the terms of the 1924 Ontario lands agreement. Payment of these funds to Indian bands is awaiting the passage of federal and provincial legislation to enact a new Indian Lands Agreement for Ontario.

Federal Court special account

Pursuant to Section 15 of the Financial Administration Act, the Court maintains trust accounts on behalf of litigants before the Court. Those accounts record the moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

During the year, interest was credited to the account and charged to interest on public debt.

Fair wages suspense account

This account is operated under the authority of Section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Labour Standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, Section 65, and the Canada Labour Standards, Regulation 23.

The account records:

(*a*) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;

(*b*) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,

(*c*) wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees.

Estates—Armed services

Pursuant to Section 39 of the National Defence Act, this account is credited with the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Herbert Lott naval trust fund

This account was established by Section 15 of the Financial Administration Act, to record the Canadian naval portion of

the Herbert Lott naval trust fund, which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices, or contribute in signal degree to the improvement of the fighting appliances of naval or maritime forces.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established by Section 15 of the Financial Administration Act, to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are used to pay any liabilities of the Corporation.

Donation—Construction of Olympic Complex

This account was established by Section 15 of the Financial Administration Act, to record transactions relating to a donation for the construction of an Olympic Complex at Canada Olympic Park in Calgary.

Inuvik General Hospital

This account was established by Section 15 of the Financial Administration Act, to record transactions relating to a donation by the Lions Club for the purchase of items for Ward 300 at the Inuvik General Hospital.

Post-occupancy evaluation methodology

This account was established by Section 15 of the Financial Administration Act, to record transactions relating to the provinces' share of costs incurred under a cost-sharing agreement with provinces (except Quebec) and territories for a project entitled "Development of a post-occupancy evaluation methodology for hospitals".

Review of liability and compensation issues in health care

This account was established by Section 15 of the Financial Administration Act, to record transactions relating to funds provided by the provinces and territories under a cost-shared arrangement for a review of liability and compensation issues in health care.

Sioux Lookout Zone Hospital

This account was established by Section 15 of the Financial Administration Act, to record transactions relating to a donation made by the Hospital for Sick Children Foundation, to be used to finance a paediatric play program and volunteer service at Sioux Lookout Zone Hospital.

Ted Harrison poster fund

This account was established by Section 15 of the Financial Administration Act, to accumulate money received from the sale of posters donated to the Whitehorse General Hospital in Whitehorse, Yukon Territory by local artist Ted Harrison. The proceeds from the sales will be used to purchase special equipment for the hospital.

Donations for research

This account was established by Section 15 of the Financial Administration Act, as a result of the Government's "Matching Grants" policy and records contributions received from organizations and individuals for biomedical research.

During the year, interest was credited to the account and charged to interest on public debt.

Dyskinesia and torticollis research

This account was established by Section 15 of the Medical Research Council Act, to record a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis. The interest received is used for the payment of research grants. Other donations are also credited to this fund.

During the year, interest was credited to the account and charged to interest on public debt.

Farquharson scholarships

This fund was established by Section 15 of the Medical Research Council Act, to record an award received from the St Boniface General Hospital Research Foundation. The fund will provide research scholarships to undergraduate medical students and graduate high school students.

During the year, interest was credited to the account and charged to interest on public debt.

Donation trust fund

This account was established by Section 27 of the Government Organization (Scientific Activities) Act, 1976, to record moneys, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is charged with payments and with the disposal of such moneys, securities or other property, subject to the terms upon which such moneys are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by Section 27 of the Government Organization (Scientific Activities) Act, 1976, to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record this agency's liability to other organizations.

During the year, interest was credited to the account and charged to interest on public debt.

Claudia de Hueck trust fund

This account was established by Section 15 of the Science Council of Canada Act, to record a bequest made by Mrs Claudia de Hueck to be used to promote the study of humanities and for general educational purposes.

During the year, interest was credited to the account and charged to interest on public debt.

Sir William Stephenson academy—Meritorious graduate awards

This account was established by Section 15 of the Financial Administration Act, to record a donation of $11,000 to be used for the presentation of meritorious awards to employees attending the Academy.

During the year, interest was credited to the account and charged to interest on public debt.

Sir William Stephenson academy—Scholastic awards

This account was established by Section 15 of the Financial Administration Act, to record a donation of $15,000 to be used for the presentation of scholastic awards to employees attending the Academy.

During the year, interest was credited to the account and charged to interest on public debt.

Inmates' trust fund

Pursuant to Section 32 of the Penitentiary Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

During the year, interest was credited to the account and charged to interest on public debt.

Benefit fund

Pursuant to Section 23 of the Royal Canadian Mounted Police Act, this account records moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

During the year, interest was credited to the account and charged to interest on public debt.

Petro-Canada Enterprises Inc—Shares

This account was established by Section 15 of the Financial Administration Act, to record the liability to shareholders who have not presented their shares for payment. The closing balance represents 12,326 shares of Petro-Canada Enterprises Inc at $120.14 per share.

Canadian National (West Indies) Steamships Ltd

This account was established pursuant to Section 136 of the Financial Administration Act, to record a deposit by the Canadian National (West Indies) Steamships Ltd, covering a transfer of funds to be held pending the wind-up of the Corporation.

During 1985-86, the Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Unclaimed moneys due to Canadian seamen

Pursuant to Sections 222 and 223 of the Canada Shipping Act, unpaid wages of deceased members of ships' crews, as well as any amount of cash on their person at time of death, are credited to this account pending direction as to payees.

Administered trust accounts

Pursuant to Section 31 of the Pension Act and Section 15 of the War Veterans Allowance Act, these accounts are under the jurisdiction of the Canadian Pension Commission and the Department of Veterans Affairs. Moneys held in these accounts include: (*a*) pensions placed under the administration of the Canadian Pension Commission; (*b*) war veterans and civilian war allowances and assistance fund payments placed under the administration of the Department; and, (*c*) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated the inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Army benevolent fund

Pursuant to Section 3 of the Army Benevolent Fund Act, this account is credited with certain canteen profits and other funds and, semi-annually, with interest at the rate of 12.62% per annum from June 29, 1985 to June 28, 1990, on the minimum monthly balances to the credit of the fund.

Payments are made out of the fund to or for the benefit of veterans or their dependants or the widows, children or other dependants of deceased veterans.

During the year, interest was credited to the account and charged to interest on public debt.

Canadian Forces personnel assistance fund

Pursuant to Section 14 of the Army Benevolent Fund Act and Section 38 of the National Defence Act, this fund was established to provide financial assistance to serving or former members of the Canadian Forces, who enlisted on or after February 1, 1968, and to their dependants, when warranted by distress or other qualifying circumstances.

Estates fund

Pursuant to Sections 5, 6 and 7 of the Veterans Estates Regulations, this account is credited with the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care. Individual accounts are maintained and payments are made to beneficiaries.

During the year, interest was credited to the account and charged to interest on public debt.

Ste-Anne's Hospital

Pursuant to Section 9 of the Guardianship of Veterans Property Regulations, this account records moneys deposited for safekeeping by patients in the veterans' hospital in Ste-Anne-de-Bellevue, Quebec.

During the year, interest was credited to the account and charged to interest on public debt.

Veterans' Land Act trust account general

Pursuant to Sections 11, 13, 20 and 73 of the Veterans Land Act, receipts and other credits to this account consist mainly of initial and excess payments by veterans and civilian purchasers, as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redisbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage, and moneys sent in by veterans and civilian purchasers, to be held for payment of taxes and insurance, and other related items.

Veterans administration and welfare trust fund

Pursuant to Section 9 of the Guardianship of Veterans Property Regulations, moneys held in this account include: (*a*) donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependants under certain conditions, and for the benefit of patients in institutions; and, (*b*) donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependants in distressed circumstances.

During the year, interest was credited to the account and charged to interest on public debt.

Veterans care trust accounts

Pursuant to Section 6 of the Department of Veterans Affairs Act, if the Minister of Veterans Affairs so directs, a client receiving adult residential care service or nursing home intermediate care service assigns or pays any or all of his income and resources, to be administered in the manner prescribed. Moneys held in these individual accounts may include: (*a*) war service gratuities held for mental, tubercular and other long-term treatment cases; (*b*) pensions paid by the Canadian Pension Commission; (*c*) war veterans and civilian war allowances; and, (*d*) income from other sources such as Old Age Security, Guaranteed Income Supplement and retirement pensions. The moneys are used to pay the charges for board and lodgings, and to provide clothing, comforts and other necessities.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with provinces and territories (Quebec excepted), to collect individual income tax, and, with provinces and territories (Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Adjustments are to be made not later than March 31 of the year following that in which the taxation year ends.

Table 8.14 presents a summary of the balances and transactions in the provincial tax collection agreements account.

TABLE 8.14

PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Corporation income taxes collected by National Revenue—						
Taxation	12,961,072,594	1,241,772,721	85,018,589	14,117,826,726	1,156,754,132	703,438,790
Less: payments to provinces and territories—						
Newfoundland	572,909,003		72,628,926	645,537,929	72,628,926	65,397,748
Prince Edward Island	86,245,180		17,748,801	103,993,981	17,748,801	10,065,975
Nova Scotia	856,996,579		116,601,065	973,597,644	116,601,065	82,426,449
New Brunswick	719,448,946		76,475,665	795,924,611	76,475,665	66,758,904
Manitoba	1,665,766,234		171,441,034	1,837,207,268	171,441,034	124,376,706
Saskatchewan	1,444,165,571		123,725,999	1,567,891,570	123,725,999	118,800,802
Alberta	2,533,021,787		2,486,657	2,535,508,444	2,486,657	– 10,884,102
British Columbia	4,944,774,194		473,407,007	5,418,181,201	473,407,007	280,646,755
Yukon Territory	14,009,697		3,269,299	17,278,996	3,269,299	2,254,673
Northwest Territories	88,417,669		16,603,202	105,020,871	16,603,202	19,759,844
Total payments	12,925,754,860		1,074,387,655	14,000,142,515	1,074,387,655	759,603,754
Collections of corporation income tax on hand	35,317,734	1,241,772,721	1,159,406,244	117,684,211	82,366,477	– 56,164,964
Personal income taxes collected by National Revenue—						
Taxation	123,204,861,524	19,216,367,313	10,932,300	142,410,296,537	19,205,435,013	15,468,454,741
Less: payments to provinces and territories—						
Newfoundland	2,588,229,189		336,275,784	2,924,504,973	336,275,784	283,258,774
Prince Edward Island	492,663,474		77,909,278	570,572,752	77,909,278	61,056,725
Nova Scotia	4,823,115,078		693,379,623	5,516,494,701	693,379,623	604,537,233
New Brunswick	3,589,199,778		513,071,951	4,102,271,729	513,071,951	416,201,971
Ontario	63,203,422,076		9,859,134,894	73,062,556,970	9,859,134,894	8,617,857,426
Manitoba	5,826,456,237		903,570,691	6,730,026,928	903,570,691	667,426,199
Saskatchewan	6,168,278,906		782,291,176	6,950,570,082	782,291,176	701,816,984
Alberta	14,545,643,324		2,219,720,117	16,765,363,441	2,219,720,117	1,699,672,458
British Columbia	20,186,868,406		2,789,965,422	22,976,833,828	2,789,965,422	2,248,096,282
Yukon Territory	116,059,438		22,685,874	138,745,312	22,685,874	16,718,753
Northwest Territories	253,561,936		39,553,298	293,115,234	39,553,298	38,528,224
Total payments	121,793,497,842		18,237,558,108	140,031,055,950	18,237,558,108	15,355,171,029
Collections of personal income tax on hand	1,411,363,682	19,216,367,313	18,248,490,408	2,379,240,587	967,876,905	113,283,712
Total	1,446,681,416	20,458,140,034	19,407,896,652	2,496,924,798	1,050,243,382	57,118,748

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts.

Table 8.15 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 8.15

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Insurance and death benefit accounts—						
Energy, Mines and Resources—						
Atomic Energy Control Board—						
Nuclear liability reinsurance account	529,742	1,400		531,142	1,400	– 100
Finance—						
Investors' indemnity fund	24,727		893	23,834	– 893	
Office of the Superintendent of Financial Institutions—						
Civil service insurance fund	12,299,318	438,097	740,384	11,997,031	– 302,287	– 3,107,544
	12,324,045	*438,097*	*741,277*	*12,020,865*	*– 303,180*	*– 3,107,544*
Fisheries and Oceans—						
Fishing Vessel Insurance Plan	10,931,735	12,861,809	5,851,057	17,942,487	7,010,752	4,463,749
Indian Affairs and Northern Development—						
Land assurance fund	987,234	94,196	106	1,081,324	94,090	232,806
National Defence—						
Regular forces death benefit account, Table 8.16	74,962,206	18,500,381	8,225,895	85,236,692	10,274,486	8,908,428
National Health and Welfare—						
Health insurance supplementary account	28,387			28,387		
Transport—						
Maritime pollution claims fund	124,562,427	11,924,282	325,744	136,160,965	11,598,538	10,304,234
Treasury Board—						
Public Service death benefit account, Table 8.17	377,802,561	103,658,696	33,511,065	447,950,192	70,147,631	62,340,533
Veterans Affairs—						
Returned soldiers' insurance fund	1,016,708	9,973	169,749	856,932	– 159,776	– 219,286
Veterans' insurance fund	22,868,431	734,100	1,464,296	22,138,235	– 730,196	– 716,358
	23,885,139	*744,073*	*1,634,045*	*22,995,167*	*– 889,972*	*– 935,644*
Total insurance and death benefit accounts	626,013,476	148,222,934	50,289,189	723,947,221	97,933,745	82,206,462
Pension accounts—						
Employment and Immigration—						
Annuities agents' pension account	34,970	9,173	14,542	29,601	– 5,369	– 6,032
Parliament—						
Members of Parliament retiring allowances account, Table 8.18	26,566,825	6,652,400	4,439,841	28,779,384	2,212,559	2,387,818
Solicitor General—						
Royal Canadian Mounted Police—Dependants' pension fund	15,752,958	1,749,175	721,512	16,780,621	1,027,663	1,083,895
Treasury Board—						
Locally-engaged contributory pension account	4,285,382	467,344	2,690,205	2,062,521	– 2,222,861	– 2,308,201
Less: unamortized portion of actuarial deficiency	2,380,381	2,380,381			– 2,380,381	– 2,566,219
	1,905,001	*2,847,725*	*2,690,205*	*2,062,521*	*157,520*	*258,018*
Retirement fund	5,303			5,303		
	1,910,304	*2,847,725*	*2,690,205*	*2,067,824*	*157,520*	*258,018*
Total pension accounts	44,265,057	11,258,473	7,866,100	47,657,430	3,392,373	3,723,699

TABLE 8.15

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Other accounts—						
Agriculture—						
Fees paid in advance—Importation of foreign cattle	277,740	248,262	217,684	308,318	30,578	1,306
Importation of Dutch bulbs	2,772	3,500	4,313	1,959	– 813	2,227
Miscellaneous projects deposits	33,647	929,270	789,414	173,503	139,856	30,834
National forestry awareness campaign		1,427,741	692,256	735,485	735,485	
Saskatchewan—Water treatment plant renovations	84,920	3,354,812	3,729,346	– 289,614	– 374,534	84,920
	399,079	*5,963,585*	*5,433,013*	*929,651*	*530,572*	*119,287*
Communications—						
Canadian Radio-television and Telecommunications Commission—						
Federal/Provincial study on long distance calls		108,653	108,653			
National Archives of Canada account		159,042		159,042	159,042	
		267,695	*108,653*	*159,042*	*159,042*	
Consumer and Corporate Affairs—						
Deposit account	148,191	914,466	902,577	160,080	11,889	5,720
Employment and Immigration—						
Canadian jobs strategy program	690,570	525,000	689,347	526,223	– 164,347	– 1,105,279
Summer employment—Experience development program	74,441	1,783,000	1,852,492	4,949	– 69,492	28,226
Territorial subsidiary agreement on human resource development			2	– 2	– 2	33,968
Work orientation workshops program	8,399	122,500	108,324	22,575	14,176	7,202
	773,410	*2,430,500*	*2,650,165*	*553,745*	*– 219,665*	*– 1,035,883*
Energy, Mines and Resources—						
Market development incentive payments—						
Alberta	29,819,160	456,263	890,836	29,384,587	– 434,573	1,579,589
Miscellaneous projects deposits		105,022	95,949	9,073	9,073	– 9,525
NYSERDA—Methanol diesel technology R&D		141,064	137,676	3,388	3,388	
	29,819,160	*702,349*	*1,124,461*	*29,397,048*	*– 422,112*	*1,570,064*
Environment—						
Miscellaneous projects deposits	1,054,395	4,081,964	3,103,767	2,032,592	978,197	636,058
External Affairs—						
Commonwealth Heads of Government Meeting account		10,000	10,000			
Cost recoverable technical assistance program	189,546	723,126	585,502	327,170	137,624	– 705,927
Francophone Summit account		210,025	210,025			
Canadian International Development Agency—						
Guarantee deposits	34,600	185,869	76,698	143,771	109,171	
	224,146	*1,129,020*	*882,225*	*470,941*	*246,795*	*– 705,927*
Fisheries and Oceans—						
Miscellaneous projects deposits	89,913	931,383	751,828	269,468	179,555	– 21,527
Indian Affairs and Northern Development—						
Fines—Indian Act	499,795	100,092		599,887	100,092	74,279
Justice—						
Federal Court—Advance payments	8,750	1,000	9,750		– 8,750	3,750
National Defence—						
Foreign governments—						
United Kingdom—						
British Army—Suffield, Alberta	9,990,838	27,105,522	33,598,886	3,497,474	– 6,493,364	206,466
Other activities	4,584,010	11,897,162	13,985,303	2,495,869	– 2,088,141	4,582,743
United States of America	4,960,326	7,251,413	10,206,922	2,004,817	– 2,955,509	3,873,026
Federal Republic of Germany—						
German Army—Shilo, Manitoba	– 159,614	16,465,990	8,610,413	7,695,963	7,855,577	– 4,563,885
Other activities	219,514	27,751,576	20,800,367	7,170,723	6,951,209	– 565,923
Netherlands	9,350,000	5,828,242	14,261,252	916,990	– 8,433,010	9,350,000
North Atlantic Treaty Organization (NATO)—						
Infrastructure projects	8,455,464	2,003,858	6,312,067	4,147,255	– 4,308,209	6,989,465
Other projects	100,824		100,824		– 100,824	
Non-government agencies	1,624,853	1,592,595	2,027,412	1,190,036	– 434,817	– 271,160
	39,126,215	*99,896,358*	*109,903,446*	*29,119,127*	*– 10,007,088*	*19,600,732*

TABLE 8.15

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
National Health and Welfare—						
Computerized space programming methodology		49,275	47,214	2,061	2,061	– 1,007
Safety evaluation of chemicals	6,308			6,308		6,308
World Health Organization	121,766	62,938	34,504	150,200	28,434	– 3,394
	128,074	*112,213*	*81,718*	*158,569*	*30,495*	*1,907*
Public Works—						
Shared-cost projects	90,107		8,665	81,442	– 8,665	28,600
Science and Technology—						
National Research Council— Trust fund	268,698	260,279	178,106	350,871	82,173	205,111
Special fund	5,020,000	19,975,978	20,695,978	4,300,000	– 720,000	– 4,980,000
	5,288,698	*20,236,257*	*20,874,084*	*4,650,871*	*– 637,827*	*– 4,774,889*
Secretary of State—						
Promotion of official languages	10,130	52,071	62,201		– 10,130	– 88,717
Social Sciences and Humanities Research Council—						
Queen's Fellowship Fund	289,661	19,521	38,636	270,546	– 19,115	19,676
Trust fund	17,671	13,037	25,000	5,708	– 11,963	– 21,554
	317,462	*84,629*	*125,837*	*276,254*	*– 41,208*	*– 90,595*
Supply and Services—						
Interest on bonds—Insurance companies		43,864,691	46,680,522	– 2,815,831	– 2,815,831	1,855,279
Military purchases excess funds deposit	407,936,821	6,050,701,427	6,097,346,233	361,292,015	– 46,644,806	1,399,875
	407,936,821	7,249,392,970	7,202,748,164	361,292,015	– 46,644,806	1,399,875
Less: securities held in trust		*13,300,094,397*	*13,300,094,397*			
Statistics Canada—						
Advance payments	1,318,514	18,510,141	18,298,051	1,530,604	212,090	359,367
	1,318,514	*13,362,469,229*	*13,365,072,970*	*– 1,285,227*	*– 2,603,741*	*2,214,646*
Transport—						
Cartierville Airport account	4,528,652	314,274	819,264	4,023,662	– 504,990	4,528,652
Provincial sales tax—						
Communications—						
National Archives of Canada	956	8,345	7,645	1,656	700	– 234
National Library	37	3,539	3,479	97	60	– 188
	993	*11,884*	*11,124*	*1,753*	*760*	*– 422*
Energy, Mines and Resources	113	117,276	110,520	6,869	6,756	– 7,016
Solicitor General—						
Correctional Service	8,565	133,647	129,341	12,871	4,306	431,733
Royal Canadian Mounted Police	– 105	27,406	27,359	– 58	47	110
	8,460	*161,053*	*156,700*	*12,813*	*4,353*	*431,843*
	9,566	*290,213*	*278,344*	*21,435*	*11,869*	*424,405*
Federal sales tax—						
Solicitor General—Correctional Service	37,011	207,461	245,698	– 1,226	– 38,237	657,798
Accounts without current transactions						– 306,721
Total other accounts	83,861,138	13,500,132,688	13,512,376,465	71,617,361	– 12,243,777	22,930,356
Total other specified purpose accounts	754,139,671	13,659,614,095	13,570,531,754	843,222,012	89,082,341	108,860,517

Nuclear liability reinsurance account

This account was established under Sections 16 and 17 of the Nuclear Liability Act, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Investors' indemnity fund

Section 48 of the Financial Administration Act provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recovery of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Civil service insurance fund

This fund was established by the Civil Service Insurance Act, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to Section 51(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums of $16,836 and, an amount of $421,261 (charged to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1987. Payments and other charges consisted of death benefits, $650,829; cash surrender value, $47,365; annuities, $42,106; and premium refunds, $84.

Fishing Vessel Insurance Plan

The Fishing Vessel Insurance Plan is administered in accordance with Vote 540, Appropriation Act No 5, 1955, to insure fishermen against abnormal capital losses. The account is credited with premiums and recoveries, and with advances in accordance with the regulations, such advances not to exceed at any time $150,000. The account is charged with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Fisheries and Oceans Vote 1.

Land assurance fund

This account was established by Sections 158 to 162 of the Land Titles Act, to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum.

Regular forces death benefit account

This account was established by the Canadian Forces Superannuation Act, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: (*a*) contributions by participants; (*b*) Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (*c*) single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution; and, (*d*) interest.

Payments and other charges consist of: (*a*) benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; (*b*) benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; and, (*c*) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 8.16

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1987-88	1986-87
	$	$
Opening balance	74,962,206	66,053,778
RECEIPTS AND OTHER CREDITS—		
Contributions by participants	8,218,586	7,759,626
Government's contribution	1,370,318	1,374,079
Single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution	539,090	556,140
Interest	8,372,387	7,470,757
	18,500,381	17,160,602
	93,462,587	83,214,380
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	8,225,895	8,252,174
Closing balance	85,236,692	74,962,206

Health insurance supplementary account

This account was established by Vote L16b, Appropriation Act No. 2, 1973, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the Canada Health Act, and in accordance with Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population, and are matched by the federal Government.

Maritime pollution claims fund

This account was established by Sections 737 and 751 of the Canada Shipping Act, to record levy tonnage payments for oil carried by ships in Canadian waters. The payment of the levy was revoked effective September 1, 1976.

Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the fund.

During the year, interest was credited to the account and charged to interest on public debt.

Public Service death benefit account

This account was established under the Public Service Superannuation Act, to provide life insurance to contributing members of the Public Service.

The account is credited with: (*a*) contributions by employees; (*b*) contributions by the Government and Public Service corporations; and, (*c*) interest. Payments and other charges represent: (*a*) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, (*b*) benefits of $500 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act, and on whose behalf a single premium for $500 death benefit coverage for life has been made.

TABLE 8.17

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1987-88	1986-87
	$	$
Opening balance	377,802,561	315,462,028
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	51,102,622	49,586,869
Government—		
One-sixth of benefit payments—General	5,361,259	5,085,483
Single premium for $500	1,953,761	1,975,413
Public Service corporations	2,169,124	2,151,750
Interest	43,071,930	36,342,006
	103,658,696	95,141,521
	481,461,257	410,603,549
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	31,974,069	31,322,411
Life coverage of $500	1,531,174	1,419,077
Other death benefit payments	5,822	59,500
	33,511,065	32,800,988
Closing balance	447,950,192	377,802,561

Returned soldiers' insurance fund

This fund was established by the Returned Soldiers' Insurance Act, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1987 of $10,010 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans' insurance fund

This fund was established by the Veterans' Insurance Act, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1987 of $538,958 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, Appropriation Act No 1, 1961, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

During the year, interest was credited to the account and charged to interest on public debt.

Members of Parliament retiring allowances account

This account was established by the Members of Parliament Retiring Allowances Act, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a member of the Senate or House of Commons. Benefits are also available to widows and dependent children of members who served on or after April 9, 1963 and contributed under the Act.

Receipts and other credits consist of: (*a*) contributions reserved from current indemnities, based on the full amount paid; (*b*) contributions reserved from additional salaries, based on the percentage of contribution elected, up to 10% of the full amount of salary; (*c*) contributions for previous sessions, where members elect to pay arrears, and interest on arrears; (*d*) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (*e*) contributions by the Government, of an amount equal to contributions paid or which have become payable in the year; (*f*) interest credited quarterly; and, (*g*) the repayment of pensions after elections to transfer Members of Parliament retiring allowances to the Public Service Superannuation Account.

Payments and other charges consist of: (*a*) payments of annual allowances; (*b*) withdrawal allowances and related interest; (*c*) refunds of contributions which are in excess of the maximum required; and, (*d*) transfers of funds to the Public Service Superannuation Account.

TABLE 8.18

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1987-88	1986-87
	$	$
Opening balance	26,566,825	24,179,007
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,883,721	1,906,447
Arrears of principal, interest and mortality insurance	155,663	197,788
Government contributions—		
Current	1,883,721	1,906,447
Interest	2,729,295	2,681,302
	6,652,400	6,691,984
	33,219,225	30,870,991
PAYMENTS AND OTHER CHARGES—		
Annual allowances	4,439,841	4,304,166
Closing balance	28,779,384	26,566,825

Dependants' pension fund

This fund which pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, provides pension benefits to widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5% contribution from the pay of members of the Force, other than commissioned officers.

During the year, interest was credited to the account and charged to interest on public debt.

Locally-engaged contributory pension account

This account, which pertains to Part II of the Locally-Engaged Pension Regulations, provides pension benefits to locally-employed Government employees who contributed to the plan. The account is credited with contributions from locally-engaged employees, and charged with the subsequent payment of benefits.

Retirement fund

This fund provides pension benefits to certain eligible Government employees who are not covered by the Public Service Superannuation Account and who contributed to the fund.

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Fees paid in advance—Importation of foreign cattle

This account was established by Section 15 of the Financial Administration Act, to record deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle, and applications for the registration of feeds, fertilizers and pesticides, which are credited to this account pending assessment of actual costs on completion of the particular services required.

On final accountability and at such time as the services are completed, the deposits are either credited to non-tax revenue, or are returned to the depositor.

Importation of Dutch bulbs

This account was established by Section 15 of the Financial Administration Act, to record deposits made in connection with the importation of Dutch bulbs. The inspections are made in Holland before the bulbs are containerized. When the inspections are completed, the actual fees are credited to non-tax revenue, with any excess returned to depositors.

Miscellaneous projects deposits—Agriculture

This account was established by Section 15 of the Financial Administration Act, to record contributions received from organizations and individuals for the furtherance of forestry research work.

National forestry awareness campaign

This account was established by Section 15 of the Financial Administration Act, to record moneys to be used to make the Canadian public more aware of the economic importance of the forest sector and the impact that the forestry industry has on the overall well-being of Canadians. This activity is funded by pooling a portion of the funds of all federal-provincial forestry agreements. Deposits to this account constitute the province's share of the awareness campaign.

Saskatchewan—Water treatment plant renovations

This account was established pursuant to the Saskatchewan—1985, Water Treatment Plant Renovations agreement, to facilitate accountability of the cost of additional work requested by the Province of Saskatchewan.

The debit balance in the account results from funds paid out of the account at year-end that should have been paid from new year funds.

Federal/Provincial study on long distance calls

This account was established by Section 15 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of the study, and held pending disbursements.

The study on long distance calls is jointly funded by the federal and provincial governments.

National Archives of Canada account

This account was established by Section 10 of the National Archives Act, to record moneys received for the purpose of the National Archives, by way of donation, bequest or otherwise. Amounts received for the purposes of the Act may be paid out

of this account, or out of money appropriated by Parliament for such purposes.

Deposit account—Consumer and Corporate Affairs

This account was established by Sections 14 and 15 of the Financial Administration Act, to record moneys held in trust to defray the cost of services provided on a regular basis. No interest is credited to the account.

Canadian jobs strategy program

The Canadian jobs strategy program is jointly funded by the federal and provincial governments.

This account was established by Section 15 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Summer employment—Experience development program

The summer employment—Experience development program is jointly funded by the federal and provincial governments.

This account was established by Section 15 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Territorial subsidiary agreement on human resource development

The territorial subsidiary agreement on human resource development program is jointly funded by the federal Government and the Government of the Northwest Territories.

This account was established by Section 15 of the Financial Administration Act to record advance payments made by the territorial government against its share of the cost of projects, and held in trust pending disbursements to project sponsors.

The debit balance in this account will be cleared in 1988-89.

Work orientation workshops program

The work orientation workshops program is jointly funded by the federal and provincial governments.

This account was established by Section 15 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in provinces east of Alberta, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to Section 50 of the Petroleum Administration Act. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for the Natural Gas Vehicle Conversion and Natural Gas Fueling Station Programs.

Miscellaneous projects deposits—Energy, Mines and Resources

Accounts were established by Sections 14 and 15 of the Financial Administration Act, to record prepayments received from outside organizations and individuals for scientific services to be performed on a cost recovery basis. As work progresses, earned income is credited to non-tax revenue.

NYSERDA—Methanol diesel technology R&D

This account was established by Section 15 of the Financial Administration Act, to administer an advance payment from the New York State Energy Research and Development Authority (NYSERDA) with respect to demonstrating methanol diesel technology in the operation of transit buses. The advance was a condition of an agreement between the department of Energy, Mines and Resources and NYSERDA.

Miscellaneous projects deposits—Environment

This account was established by Section 15 of the Financial Administration Act, to record contributions received from organizations and individuals, for the furtherance of research work.

Commonwealth Heads of Government Meeting account

This account was established by Section 15 of the Financial Administration Act, to record moneys received from the private sector and other public funded organizations. These donated funds were used to help defray the cost of a special event at the Commonwealth Heads of Government Meeting held in Vancouver, BC, October 13 to 18, 1987.

Cost recoverable technical assistance program

This account was established by Section 15 of the Financial Administration Act, to record prepayments and disbursements in respect of the costs pertaining to the provision of technical assistance to other countries by Canadian firms and institutions pursuant to agreements between the Government of Canada and other national governments.

During the year, interest was credited to the account and charged to interest on public debt.

Francophone Summit account

This account was established by Section 15 of the Financial Administration Act, to record moneys received from the private sector and other public funded organizations. These donated funds were used to help defray the costs of special events at the Francophone Summit held in Quebec City, September 2 to 4, 1987.

Guarantee deposits—Canadian International Development Agency

This account was established by Section 22 of the Financial Administration Act, to record cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision

of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established by Section 15 of the Financial Administration Act, to record contributions received from organizations and individuals, for the furtherance of research work.

Fines—Indian Act

Fines collected under Sections 95, 97 and 104 of the Indian Act, in connection with liquor prosecutions, and band bylaws, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Federal Court—Advance payments

Pursuant to Section 57 of the Federal Court Act, this account recorded moneys received in advance for fees payable to the Receiver General for Canada.

Foreign governments

These accounts were established by Section 15 of the Financial Administration Act, to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

North Atlantic Treaty Organization (NATO)

These accounts were established by Section 15 of the Financial Administration Act, to record funds received from NATO to cover (*a*) NATO infrastructure projects implemented by Canada, and, (*b*) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account was established by Section 15 of the Financial Administration Act, to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Computerized space programming methodology

This account was established by Section 15 of the Financial Administration Act, to record transactions relating to the provinces' share of costs incurred under a cost-sharing agreement with provinces (except Quebec) and territories to computerize the Hospital Space Programming Methodology series. Contributions are made by provinces to the account in proportion to population.

Safety evaluation of chemicals

This account was established by Section 15 of the Financial Administration Act, to record funds received and payments made to organizations and individuals providing services on behalf of the Scientific Group on Methodologies for the Safety Evaluation of Chemicals in accordance with the specific purposes identified by the Group.

World Health Organization

This account was established by Section 15 of the Financial Administration Act, to record the funds received from the World Health Organization, for scientific projects.

Shared-cost projects

This account was established by Section 15 of the Financial Administration Act, to record the receipt, in advance, of moneys from departments and agencies and others, for their share of certain shared-cost projects.

Trust fund—National Research Council

This account was established by the National Research Council Act, to record funds received from departments and agencies and public organizations, to cover expenditures made on their behalf.

Special fund—National Research Council

This account was established by the National Research Council Act, to record revenue received by the National Research Council of Canada in the amount of $19,975,978, derived from laboratory fees, $10,757,416; capital, $400,000; information services, $3,069,468; sales of publications, $4,006,556; and, miscellaneous receipts, $1,742,538. An amount of $20,695,978 was charged hereto, of which an amount of $18,804,510 was credited to National Research Council Vote 10, and $1,891,468 to National Research Council Vote 15, to offset expenditures.

Promotion of official languages

This account was established by Section 15 of the Financial Administration Act, to provide members of the private sector with language instruction using federal Government facilities and Public Service Commission instructors.

Advance payments from the private sector are credited to the account, and charges by the Public Service Commission for its services are charged thereto.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by Vote 45a, Appropriation Act No 5, 1973-74. The income is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

During the year, interest was credited to the account and charged to interest on public debt.

Trust fund—Social Sciences and Humanities Research Council

This account was established by Section 15 of the Financial Administration Act, to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

During the year, interest was credited to the account and charged to interest on public debt.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the Canadian and British Insurance Companies Act. Debits represent the payment of the same interest to the insurance companies.

The debit balance in the account is the result of timing differences between the deposit of proceeds and payments to insurance companies.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Statistics Canada—Advance payments

This account was established by Section 15 of the Financial Administration Act, to record advance payments received from departments and agencies and others to finance the cost of special statistical services.

Cartierville Airport account

In accordance with Section 15 of the Financial Administration Act, and following the sale of the Cartierville Airport by the Government to Canadair Limited, this special account was established to hold in deposit $5,000,000 and to record in the same account the interest earned as approved by the Minister of Finance.

Periodically, this account will be debited with payments to Canadair Limited to reimburse them for repairs and improvement expenses incurred at the Cartierville Airport.

Provincial sales tax—National Archives of Canada

This account was established pursuant to Part VIII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. This Act contains provisions for the collection and remittance of provincial sales tax in connection with the sale of microfilm and reproductions.

Provincial sales tax—National Library

This account was established pursuant to Part VIII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. This Act contains provisions for the collection and remittance of provincial sales tax in connection with the sale of microfilm and reproductions.

Provincial sales tax—Energy, Mines and Resources

This account was established pursuant to Part VIII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. This Act contains provisions for the collection and remittance of provincial sales tax in connection with the sale of maps, charts and photographs.

Provincial sales tax—Correctional Service

This account was established pursuant to Part VIII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. This Act contains provisions for the collection and remittance of provincial sales tax on sales made by the Correctional Service of Canada.

Provincial sales tax—Royal Canadian Mounted Police

This account was established pursuant to Part VIII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. This Act contains provisions for the collection and remittance of provincial sales tax on sales made by the Royal Canadian Mounted Police.

The debit balance results from prepayments and/or overpayments of sales tax to the provinces of Ontario and New Brunswick. These amounts will be recovered in 1988-89.

Federal sales tax—Correctional Service

Pursuant to Section 43 of the Penitentiary Regulations, this account is credited with federal sales tax on sales made by the Correctional Service of Canada, and is charged with remittances to National Revenue, Customs and Excise.

Sales tax liability is recognized at the time of sale and is remitted the following month.

The debit balance in the account indicates an over-remittance of sales tax to be recovered in a subsequent period.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and the Canada Pension Plan Investment Fund

AUDITOR'S REPORT

TO THE MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the balance and changes of the Account and the Fund for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the statements applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 26, 1988

STATEMENT OF THE CANADA PENSION PLAN ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Amounts credited		
Contributions—Employees, employers and self-employed	5,583,236	4,975,733
Interest (Note 3)	3,669,228	3,403,850
	9,252,464	8,379,583
Amounts charged		
Benefits		
Retirement pensions	4,808,207	3,773,964
Disability pensions	1,109,968	769,452
Survivors' pensions	1,076,225	876,151
Death benefits	131,606	113,269
Orphans' benefits	123,771	116,880
Disabled contributors' child benefits	79,444	71,599
	7,329,221	5,721,315
Expenses (Note 4)		
Collection of contributions	58,110	59,003
Administration	50,187	57,865
Cheque issue and computer services	18,907	16,003
Accommodation	5,997	5,675
Assignment of social insurance numbers and maintenance of central index	1,325	1,406
Actuarial services	347	412
	134,873	140,364
	7,464,094	5,861,679
Increase in balance	1,788,370	2,517,904
Balance at beginning of year	34,232,706	31,714,802
Balance at end of year	36,021,076	34,232,706
Represented by:		
Canada Pension Plan Investment Fund	33,737,049	32,254,273
Operating balance on deposit with the Receiver General for Canada	2,284,027	1,978,433
	36,021,076	34,232,706

Approved on behalf of the Department of National Health and Welfare:

D. MAASLAND
Assistant Deputy Minister
Income Security Programs

MAUREEN LAW
Deputy Minister

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1988

(in thousands of dollars)

	Balance at beginning of year	Amounts charged—Purchases	Amounts credited—Redemptions	Balance at end of year
Investment in securities (Note 5)				
Provinces and territory				
Newfoundland	668,714	43,829	12,000	700,543
Prince Edward Island	140,167	10,010	2,290	147,887
Nova Scotia	1,259,373	81,516	24,639	1,316,250
New Brunswick	923,106	62,396	19,328	966,174
Quebec	122,205	5,158	1,876	125,487
Ontario	15,845,784	431,015	375,902	15,900,897
Manitoba	1,797,643	89,941	39,396	1,848,188
Saskatchewan	1,460,423	88,333	29,663	1,519,093
Alberta	3,743,357	298,620	55,194	3,986,783
British Columbia	4,497,249	327,926	95,001	4,730,174
Yukon Territory	572	3,154		3,726
	30,458,593	1,441,898	655,289	31,245,202
Canada	1,795,680	699,981	3,814	2,491,847
	32,254,273	2,141,879	659,103	33,737,049

Approved on behalf of the Department of National Health and Welfare:

D. MAASLAND
Assistant Deputy Minister
Income Security Programs

MAUREEN LAW
Deputy Minister

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1988

1. Plan description and authority

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the Plan are financed by the contributions made by employees, employers and self-employed persons and the interest earned from the investment of funds.

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 110.(1) of the Canada Pension Plan, a 1965 Act of Parliament, to record the contributions, interest, benefits and expenses of the Plan.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 111.(1) of the Plan to record the investment in securities of the provinces, territories and Canada.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 110.(2) and 110.(3) of the Plan, respectively. Contributions, interest and benefits are recorded on a cash basis. Contributions are received from Revenue Canada—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses are recorded on an accrual basis. The balance in the Account represents the accumulated excess of contributions and interest over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 111.(2) of the Plan. All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance.

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Concluded*

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1988—*Concluded*

3. Interest

	1988	1987
	(in thousands of dollars)	
Interest on investment in securities held by the Fund. The weighted average rate of interest on securities purchased during the year was 9.61% (1987: 9.64%)		
Provinces and territory		
Newfoundland	73,194	68,556
Prince Edward Island	15,455	14,366
Nova Scotia	136,450	124,705
New Brunswick	100,177	94,114
Quebec	12,260	11,716
Ontario	1,695,475	1,674,289
Manitoba	193,368	182,347
Saskatchewan	158,641	148,211
Alberta	414,944	380,777
British Columbia	496,018	469,686
Yukon Territory	179	
	3,296,161	3,168,767
Canada	189,039	79,576
	3,485,200	3,248,343
Interest on operating balance on deposit with the Receiver General for Canada, at a weighted average rate of 8.16% (1987: 8.32%)	184,028	155,507
	3,669,228	3,403,850

4. Expenses

Expenses of the Account represent the costs of administration charged by six federal government departments: Revenue Canada—Taxation (collection of contributions); Health and Welfare (administration); Supply and Services (cheque issue and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index); and Insurance (actuarial services).

5. Investment in securities

Operating balances on deposit with the Receiver General in excess of estimated cash requirements for the following three-month period are available for purchases of securities of the provinces, territories and Canada. The monies available for security purchases are allocated to the provinces and territories based on the proportion of contributions credited to the Account during the preceding 10 years in respect of employment in a given province or a territory to the total contributions in those years. The portion attributed to certain other employees outside Canada continues to be invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

6. Financing of the Plan

The Canada Pension Plan was amended by Bill C-116 with effect from January 1, 1987. The effect of those changes was partially reflected in the fiscal year 1986-87. Financial statements for the year 1987-88 fully display the effect.

A long-term financing philosophy was established setting out provisions for the timing, rate of increase of the contribution rates and amendments thereto which will be made by regulation.

The revised legislation now contains a 25 year schedule of contribution rates providing for an increase from the 1986 rate of 3.6% progressively by 0.2 percentage points each year until 1991 and by 0.15 percentage points thereafter until 2011 when it will reach 7.6%. However, it stipulates that every five years the Minister of Finance and ministers of the Crown from the included provinces shall review the contribution rates set out in the schedule and make recommendations as to whether those rates should be changed and as to whether the schedule should be amended to include contribution rates for an additional five years. If, for any reason, the schedule is not amended for the additional five years the Minister of Finance shall, by regulation, amend the schedule to include the contribution rates set out in the most recent report prepared by the Chief Actuary. By the year 2011, it is expected that the Plan's Account will be equivalent to approximately two years' expenditure of the Plan and will be maintained near that level in accordance with the provisions of Section 114.1(4)(c) of the revised legislation.

Under existing legislation, any proposed enactment to alter the general level of benefits or the rate of contributions requires agreement by at least two-thirds of the 10 provinces having an aggregate of not less than two-thirds of the population.

Other significant amendments by Bill C-116 were a flexible retirement provision starting at the age of 60; increased disability and combined benefit payments; additional benefits for dependent children; the extension of benefits to remarried survivors; the splitting of pension credits to separated couples; and, the assignment of pensions betweeen spouses.

Report No 10 was the Chief Actuary's last report tabled in Parliament in October 1986. Among other things, it contained the results of his examination of the financial impact of the legislative changes in Bill C-116.

Government Annuities Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Government Annuities Account as at March 31, 1988 and the statements of operations and actuarial reserves and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Account that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with section 15 of the Government Annuities Act and Regulations and section 15 of the Government Annuities Improvement Act.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 14, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987	LIABILITIES	1988	1987
Deposit with Receiver General for Canada	919,574	954,054	Actuarial surplus due to Canada	2,737	2,159
Accrued interest due from Canada	67,808	70,254	Actuarial reserves (Note 3)	984,816	1,022,332
Accounts receivable	171	183			
	987,553	1,024,491		987,553	1,024,491

Approved by the Canada Employment and Immigration Commission:

NICK MULDER
Vice-Chairman

PAUL GAUVIN
Executive Director
Finance and Administration

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL RESERVES
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Payments and other charges		
Annuity payments	100,577	100,341
Premium refunds	2,263	2,752
Unclaimed annuities	359	212
	103,199	103,305
Income		
Interest from Canada	67,808	70,254
Premiums	552	610
Other	60	77
	68,420	70,941
Excess of payments and other charges over income for the year	34,779	32,364
Actuarial reserves, balance at beginning of the year	1,022,332	1,056,855
	987,553	1,024,491
Actuarial surplus—Excess of recorded actuarial reserves over calculated actuarial reserves at end of the year	2,737	2,159
Actuarial reserves, balance at end of the year (Note 3)	984,816	1,022,332
Accumulated premiums and accrued interest for unmatured annuities	280,212	314,610
Present value of matured annuities	704,604	707,722
Total actuarial reserves (Note 3)	984,816	1,022,332

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Funds were used for:		
Operations		
Excess of payments and other charges over income for the year	34,779	32,364
Decrease in accrued interest and others	(2,458)	(2,314)
	32,321	30,050
Actuarial surplus remitted to Consolidated Revenue Fund	2,159	3,126
Total funds used	34,480	33,176
Deposit with Receiver General for Canada, balance at beginning of the year	954,054	987,230
Deposit with Receiver General for Canada, balance at end of the year	919,574	954,054

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and purpose

The Government Annuities Account was established in 1908 by the Government Annuities Act, R.S.C. c. G-6, (the "Act"), and modified by the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83, (the "Improvement Act").

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act increased the rate of return on Government annuity contracts to a rate of seven percent, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Actuarial reserves

Actuarial reserves comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus due to Canada

If at the end of any fiscal year the recorded amount of actuarial reserves exceeds or is less than the calculated amount of actuarial reserves, the difference results in an actuarial surplus or deficit which is remitted to or recovered from the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is calculated on actuarial reserves as prescribed by the Improvement Act.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(f) Services provided without charge

Administrative services are provided to the Account by the Canada Employment and Immigration Commission and by other Government departments without charge.

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

3. Actuarial reserves

The method utilized to calculate the actuarial reserves of $984,816,000 (1987—$1,022,332,000) is in accordance with subsection 15(1) of the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83 and the Regulations pertaining thereto.

The Government Annuities Regulations provide that the Mortality Tables to be used in determining the values of annuities shall be the Annuity Tables for 1949 modified by Projection Scale C.

Mortality statistics in the last decade have shown that life expectancy has increased at a faster rate than that provided by these mortality tables. Should this trend continue at the same rate in the future, the 1949 Mortality table adjusted by Projection Scale C may need to be modified and could result in a potential additional liability that would impact future actuarial reserves. The Commission undertakes an annual review of mortality in the preceding five year period to monitor the appropriateness of the mortality tables for valuation purposes. The results of the 1986-87 study indicate that the mortality tables in use continue to be appropriate.

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have examined the statement of revenues, expenditures and fund balance of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the revenues and expenditures of the Fund and its balance for the year ended March 31, 1988 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 15, 1988

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Revenues		
Interest	1,724,063	1,641,122
Contributions	25,111	26,038
	1,749,174	1,667,160
Expenditures		
Pensions	673,825	606,623
Contributions withdrawn		24,328
	673,825	630,951
Excess of revenues over expenditures	1,075,349	1,036,209
Fund balance at the beginning of the year	15,705,271	14,669,062
Fund balance at the end of the year	16,780,620	15,705,271

Certified correct:

G. BOUCHER
Acting Manager
District Services Officer

Approved:

H. JENSEN
Acting Commissioner

NOTES TO THE FINANCIAL STATEMENT MARCH 31, 1988

1. Authority and operations

   The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 by the Royal Canadian Mounted Police Pension Continuation Act. The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pensions. All transactions of the Fund are made through the Consolidated Revenue Fund.

   Section 56 of the Act directs the Minister of Finance to have an actuarial valuation of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

2. Significant accounting policy

   Revenues and expenditures are recorded on the accrual basis.

3. Supplementary information

   The most recent actuarial valuation was made as at March 31, 1986. The valuation disclosed an actuarial surplus of $2,598,443. A portion of the surplus has been distributed by increases in the basic pension amount of 30% as at April 1, 1986 and 15% as of April 1, 1987. A further increase of 15% will be in effect April 1, 1988.

SECTION 9

1987-88
PUBLIC ACCOUNTS

Other Liabilities

CONTENTS

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Interest and matured debt	9.2
Accounts payable	9.3
Outstanding cheques and warrants	9.3
Allowance for employee vacation and termination benefits	9.3
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government	9.3
Miscellaneous	9.4

OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 9.1 presents the year-end balances for other liabilities.

TABLE 9.1

OTHER LIABILITIES

	April 1/1987	March 31/1988	Net increase or decrease (-) 1988	1987
	$	$	$	$
Interest and matured debt, Table 9.2	10,579,145,554	**11,604,799,806**	1,025,654,252	3,415,812
Less: unamortized discount on—				
Canada bills	6,875,615	**7,247,057**	371,442	6,875,615
Treasury bills	1,507,549,231	**1,997,800,457**	490,251,226	16,167,606
	9,064,720,708	*9,599,752,292*	*535,031,584*	*– 19,627,409*
Accounts payable	5,867,578,156	**6,777,005,862**	909,427,706	433,498,970
Outstanding cheques and warrants, Table 9.3	2,870,342,089	**2,723,187,690**	– 147,154,399	– 63,717,585
Allowance for employee vacation and termination benefits	2,350,000,000	**2,500,000,000**	150,000,000	300,000,000
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government—				
Borrowings of agent Crown corporations	15,766,811,000	**14,832,756,000**	– 934,055,000	1,144,007,000
Less: borrowings expected to be repaid by these Crown corporations	15,666,811,000	**14,382,756,000**	– 1,284,055,000	1,044,007,000
	100,000,000	*450,000,000*	*350,000,000*	*100,000,000*
Miscellaneous, Table 9.4	171,322,738	**167,007,818**	– 4,314,920	– 19,131,162
Total	20,423,963,691	22,216,953,662	1,792,989,971	731,022,814

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 9.2 presents a summary of the balances and transactions in this account.

TABLE 9.2

INTEREST AND MATURED DEBT

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (-) 1988	1987
	$	$	$	$	$	$
Interest due	5,265,290,110	31,134,203,095	30,748,141,338	**5,651,351,867**	386,061,757	– 14,911,267
Interest accrued	5,012,215,733	24,705,971,630	23,994,156,303	**5,724,031,060**	711,815,327	149,061,947
Matured debt	301,639,711	879,005,806,018	879,078,028,850	**229,416,879**	– 72,222,832	– 130,734,868
Total	10,579,145,554	934,845,980,743	933,820,326,491	**11,604,799,806**	1,025,654,252	3,415,812

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government of Canada, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized Discount on Canada Bills

This account records the portion of the discount on outstanding Canada bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Unamortized Discount on Treasury Bills

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Accounts Payable

This account represents amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceilings, and items to be paid from certain statutory authorities.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 9.3 presents a summary of the balances in this account.

TABLE 9.3

OUTSTANDING CHEQUES AND WARRANTS

			Net increase or decrease (–)	
	April 1/1987	March 31/1988	1988	1987
	$	$	$	$
Outstanding cheques	2,644,991,372	2,476,484,962	– 168,506,410	– 60,202,898
Imprest account cheques	684,369	718,724	34,355	50,543
Unemployment insurance warrants	224,666,348	245,984,004	21,317,656	– 3,565,230
Total	2,870,342,089	2,723,187,690	– 147,154,399	– 63,717,585

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenue. During the year, an amount of $4,830,503 was transferred to revenue.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. During the year, an amount of $34,800 was transferred to revenue.

Unemployment insurance warrants

This account records outstanding Unemployment insurance benefit warrants.

Allowance for Employee Vacation and Termination Benefits

This account represents allowances for amounts owing for earned and unpaid annual vacation leave ($450 million) and for employee benefits payable upon termination of employment ($2,050 million).

Allowance for Borrowings of Agent Crown Corporations Expected to be Repaid by the Government

In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent Crown corporations expected to be repaid by the Government (see Table 7.7 in Section 7 of this volume).

Other Liabilities—Miscellaneous

Table 9.4 presents a summary of the balances and transactions for other miscellaneous liabilities.

TABLE 9.4

OTHER LIABILITIES—MISCELLANEOUS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Eldorado Mining and Refining Limited—						
Unpresented capital stock	23,695			23,695		
Miscellaneous departmental paylist deductions	– 727,141		8,617,204	– 9,344,345	– 8,617,204	– 13,475,772
Contractors' and other holdbacks—						
Agriculture	2,524,765	284,839	964,094	1,845,510	– 679,255	214,164
Communications	1,194,364	712,677	955,288	951,753	– 242,611	– 143,255
Canadian Radio-television and Telecommunications Commission		927		927	927	
National Library	11,209	17,862	26,825	2,246	– 8,963	11,209
Consumer and Corporate Affairs	120,702	132,712	134,411	119,003	– 1,699	114,681
Employment and Immigration	2,560,651	124,458	2,566,691	118,418	– 2,442,233	2,521,162
Energy, Mines and Resources	13,357,320	7,958,431	10,857,184	10,458,567	– 2,898,753	– 777,599
Atomic Energy Control Board	116,324	272,618	265,940	123,002	6,678	48,651
Environment	2,685,003	904,513	55,200	3,534,316	849,313	– 258,961
External Affairs	4,450,094	889,182	1,171,587	4,167,689	– 282,405	1,754,248
Canadian International Development Agency	11,616,647	19,657,011	16,593,563	14,680,095	3,063,448	– 816,972
Fisheries and Oceans	1,673,416	2,474,156	2,557,602	1,589,970	– 83,446	– 819,665
Indian Affairs and Northern Development	486,721	455,780	429,911	512,590	25,869	– 181,715
Justice	22,434	87,520	24,129	85,825	63,391	18,360
National Defence	59,321,625	249,552,885	230,727,245	78,147,265	18,825,640	2,281,951
National Health and Welfare	245,576	110,748	4,020	352,304	106,728	12,259
National Revenue—						
Customs and Excise	520,170	105,897	517,213	108,854	– 411,316	6,810
Public Works	23,133,726	22,563,402	25,324,566	20,372,562	– 2,761,164	– 8,775,415
Regional Industrial Expansion	335,593	90,334	128,203	297,724	– 37,869	49,389
Science and Technology—						
National Research Council	2,750,057	5,790,760	5,587,274	2,953,543	203,486	– 1,198,404
Solicitor General—						
Administration program	508,966	215,097	394,039	330,024	– 178,942	344,539
Correctional Service	616,636	416,837	674,153	359,320	– 257,316	173,096
Royal Canadian Mounted Police	2,496,639	1,198,690	1,460,555	2,234,774	– 261,865	520,447
Supply and Services	2,144,533	1,349,264	1,623,084	1,870,713	– 273,820	– 129,497
Transport	20,821,045	20,111,048	21,901,469	19,030,624	– 1,790,421	– 1,689,770
National Transportation Agency	14,674	11,167	25,421	420	– 14,254	– 14,878
	153,728,890	*335,488,815*	*324,969,667*	*164,248,038*	*10,519,148*	*– 6,735,165*
Suspense accounts	18,297,294		6,216,864	12,080,430	– 6,216,864	1,079,775
Total	171,322,738	335,488,815	339,803,735	167,007,818	– 4,314,920	– 19,131,162

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government of Canada for the value of the paid-up capital stock of the former company, which has not been redeemed at the close of the year, is recorded herein.

Miscellaneous departmental paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

During the year, the account was decreased by net transactions amounting to $8,617,204.

Contractors' and other holdbacks

This account records the amounts withheld to ensure that contracts are carried out as stipulated. Holdbacks are charged to appropriations of departments or agencies concerned, and are credited to this account under Section 35 of the Financial Administration Act. They are paid out in accordance with contracts under regulations of the Treasury Board.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

During the year, the accounts were decreased by net transactions amounting to $6,216,864.

SECTION 10

1987-88
PUBLIC ACCOUNTS

Foreign Exchange Accounts

CONTENTS

	Page
International reserves held in the Exchange Fund Account	10.2
International Monetary Fund— Subscriptions	10.3
International Monetary Fund— Notes payable	10.3
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Supplementary statement— Exchange Fund Account	10.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure of the Department of Finance.

Table 10.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $11,282 million as at March 31, 1988 ($11,997 million as at March 31, 1987); details relating to these obligations are presented in Section 11 of this volume.

TABLE 10.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1987	Receipts and other credits	Payments and other charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
International reserves held in the Exchange Fund Account	8,212,351,127	52,622,833,306	59,188,947,310	14,778,465,131	6,566,114,004	4,754,032,404
International Monetary Fund—Subscriptions	4,936,144,990	86,795,321	189,053,891	5,038,403,560	102,258,570	266,006,850
	13,148,496,117	*52,709,628,627*	*59,378,001,201*	*19,816,868,691*	*6,668,372,574*	*5,020,039,254*
Less: International Monetary Fund—Notes payable	4,272,625,318	572,756,540	365,177,179	4,480,204,679	207,579,361	360,230,665
Special Drawing Rights allocations	1,307,952,543	27,095,913		1,335,048,456	27,095,913	69,816,591
	5,580,577,861	*599,852,453*	*365,177,179*	*5,815,253,135*	*234,675,274*	*430,047,256*
Total foreign exchange accounts	7,567,918,256	53,309,481,080	59,743,178,380	14,001,615,556	6,433,697,300	4,589,991,998

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government of Canada to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the Currency Act. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 1987, together with the Auditor General's report thereon, are found at the end of this section.

In determining the net income of the Exchange Fund Account, the Currency Act drew a distinction between regular investment income and valuation gains or losses. Valuation gains or losses, which are due to exchange rate changes and gold sales, were averaged over three years under the Currency Act, while, since 1985-86, they have been recognized in the Public Accounts in the year in which they occurred. With the coming into force of Bill C-99, an Act to amend the Currency Act, on March 22, 1988, this difference in accounting treatment was eliminated.

Table 10.2 shows foreign exchange reserves held by and advances to the Exchange Fund Account as at March 31, 1988. Gold held by the Account is valued at 35 SDRs per fine ounce ($59.96 Cdn as at March 31, 1988 and $58.74 Cdn as at March 31, 1987).

In 1987-88, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $58,805.6 million and an adjustment of $383.3 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of $52,212.8 million and a valuation adjustment of $410 million.

TABLE 10.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT
(in millions of dollars)

	March 31/ 1988	March 31/ 1987
US cash on deposit	72	25
US dollar short-term deposits	2,566	1,838
US dollar investments	9,335	4,699
Deutsche marks cash on deposit	1	
Deutsche marks short-term deposits	252	
Japanese yen cash on deposit	262	
Japanese yen short-term deposits	40	
Special Drawing Rights	954	253
International Monetary Fund notes	192	256
Gold	1,104	1,141
Canadian cash on deposit	1	(1)
Total	14,779	8,212
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1988, US $5,932 million; 1987, US $6,081 million)(2)	7,326	7,938
Deutsche marks (1988, DM 200 million; 1987, DM 200 million)	149	144
Swiss francs (1988, SF 952 million; 1987, SF 1,252 million)	861	1,082
Japanese yen (1988, Y 260,000 million; 1987, Y 260,000 million)	2,582	2,324
Special Drawing Rights (1988, SDR 383.3 million; 1987, SDR 383.3 million)	657	643
	11,575	12,131
Less: Canadian dollar deposit with the Receiver General for Canada	−2,821	3,868
Total advances from the Consolidated Revenue Fund	14,396	8,263
Less: income (−) and valuation losses recognized as revenue or expenditure—		
Deferred valuation losses at previous December 31		412
Total net income (−) from January 1 to March 31	−383	−361
	−383	51
Total	14,779	8,212

(1) Less than $500,000.
(2) Excludes 1962 issue (1987, $58,486,400) and 1968 issue (1988, $123,490,000; 1987, $130,550,000), the proceeds of which were advanced to the Exchange Fund Account in Canadian dollars.

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars. In 1987-88, receipts and other credits consisted of a maintenance of value adjustment of $86.8 million while payments and other charges consisted of a valuation adjustment of $189.1 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government of Canada to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1987-88, notes payable to the IMF increased by $207.6 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1987-88, receipts and other credits consisted of a valuation adjustment of $27.1 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have examined the balance sheet of the Exchange Fund Account as at December 31, 1987 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the Exchange Fund Account for the year ended December 31, 1987 was in compliance, in all significant respects, with applicable provisions of the Currency Act, R.S., c. C-39, as amended.

Further, in my opinion, the financial statements present fairly the financial position of the Exchange Fund Account as at December 31, 1987 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied, except for the change in the method of taking valuation gains and losses into net income due to the Consolidated Revenue Fund as explained in Note 11 to the financial statements, on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 11, 1988 except for Note 11
for which the date is March 22, 1988.

BALANCE SHEET AS AT DECEMBER 31, 1987
(in millions of dollars)

ASSETS	1987		1986	
	US	Cdn	US	Cdn
Denominated in US dollars				
Cash and short-term deposits	1,727.7	2,244.8	867.5	1,197.6
Securities (Note 3)	3,348.8	4,351.1	446.0	615.7
	5,076.5	6,595.9	1,313.5	1,813.3
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 4)	419.2	544.7	249.6	344.5
International Monetary Fund notes (Note 5)	178.8	232.3	196.1	270.7
Gold (Note 6)	919.8	1,195.1	844.8	1,166.3
	1,517.8	1,972.1	1,290.5	1,781.5
Official international reserve assets (Note 7)	6,594.3	8,568.0	2,604.0	3,594.8
Denominated in Canadian dollars				
Cash		0.4		1.0
		8,568.4		3,595.8

LIABILITIES	1987	1986
	Cdn	Cdn
Provision for valuation losses (gains) on uncompleted contracts (Note 8)	4.3	(0.5)
Deferred net valuation (losses) (Note 11)		(412.3)
Due to the Consolidated Revenue Fund		
Advances (Note 9)	8,247.0	4,113.3
Net income (loss) for the year	317.1	(104.7)
	8,568.4	3,595.8

Approved:

J.W. CROW
Governor,
Bank of Canada

STANLEY H. HARTT
Deputy Minister,
Department of Finance

D. R. STEPHENSON
Chief, International Department,
Bank of Canada

Exchange Fund Account—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1987
(in millions of Canadian dollars)

	1987	1986
Investment income		
Cash and short-term deposits	128.2	45.8
US dollar securities	249.2	103.8
Special Drawing Rights	30.0	15.1
International Monetary Fund notes	18.8	19.3
Gold loans	2.9	3.0
	429.1	187.0
Net valuation gains (losses) (Note 10)	300.3	(300.7)
Income (loss) for the year	729.4	(113.7)
Reconciliation of income (loss) for the year to net income (loss) due to (from) the Consolidated Revenue Fund:		
(Losses) deferred from previous years	(412.3)	(403.3)
Losses deferred to subsequent years (Note 11)		412.3
Net income (loss) for the year due to (from) the Consolidated Revenue Fund	317.1	(104.7)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. Authority and objective

The Account is governed by Part II of the Currency Act, R.S., c. C-39, as amended (the Act). The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The Account is funded by advances from the Consolidated Revenue Fund (CRF) which are limited to Cdn $15 billion by Order in Council dated December 3, 1987 and are not subject to interest. The net income or loss for the year is payable or chargeable to the CRF within three months after the end of the year.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar and the Minister acquires for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Accounting policies

Valuation of assets

US dollar securities, Special Drawing Rights (SDRs) and International Monetary Fund (IMF) notes are adjusted for amortized premiums and discounts where applicable, and include accrued interest. Gold includes gold loans and accrued interest on gold loans. Under the Currency Act, the Minister of Finance determines the gold valuation policy of the Account (Note 6). Cash and short-term deposits include accrued interest where applicable.

Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates in the Canadian foreign exchange market. Assets and liabilities denominated in SDRs are first translated into US dollars at the year-end US dollar value of the SDR, as calculated by the IMF, and then into Canadian dollars. Investment income in foreign currencies is translated into Canadian dollars at the foreign exchange rates prevailing on the date the income is recorded. The assets and liabilities denominated in foreign currencies and SDRs have been translated into Canadian dollars at the following year-end exchange rates:

	1987	1986
US dollar	1.2993	1.3805
Japanese yen	0.010737	0.008736
Swiss franc	1.0231	0.8572
Special Drawing Right	1.84327	1.68861
Deutsche mark	0.8275	0.7191

Investment income

Investment income is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of securities.

Valuation gains and losses

Valuation gains and losses include the increases and decreases in the value of assets and liabilities arising from the translation of foreign currencies and SDRs during the year and at year end. Valuation gains and losses also include gains or losses on transactions in foreign currencies, SDRs and gold, and on the liquidation of liabilities.

Operating expenses

The Bank of Canada provides, without charge, the administrative, custodial and fiscal agency services to carry out the objectives of the Account.

3. Securities denominated in US dollars

	1987	1986
	(in millions of US dollars)	
US Government securities	3,207.3	339.7
International Bank for Reconstruction and Development bonds	109.0	103.0
Accrued interest	32.5	3.3
	3,348.8	446.0

Estimated market value at year end:
1987—US $3,337 million (Cdn $4,336 million)
1986—US $446 million (Cdn $616 million)

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987—*Continued*

4. Special Drawing Rights

	1987	1986
	(in millions of SDRs)	
Held at end of the year	285.6	202.2
Accrued interest	9.9	1.7
	295.5	203.9
	(in millions of US dollars)	
Held at end of the year	405.2	247.4
Accrued interest	14.0	2.2
	419.2	249.6

5. International Monetary Fund notes

	1987	1986
	(in millions of SDRs)	
Supplementary Financing Facility notes	120.4	154.7
Accrued interest	5.7	5.6
	126.1	160.3
	(in millions of US dollars)	
Notes	170.8	189.2
Accrued interest	8.0	6.9
	178.8	196.1

These notes represent Canada's participation in the Supplementary Financing Facility established to assist members of the IMF with balance of payments needs. The notes were acquired in 1983 and 1984 and have original terms to maturity of five years. They are redeemable on demand if Canada represents that it has a balance of payments need and are transferable to other members.

6. Gold

	1987	1986
	(in thousands of fine ounces)	
Held at beginning of the year	19,724	20,106
Sales	1,206	382
Held at end of the year	18,518	19,724
	(in millions of US dollars)	
Gold and gold loans	919.5	844.5
Accrued interest on gold loans	0.3	0.3
	919.8	844.8

Gold is valued in the Account at 35 SDRs per fine ounce, which approximates its historical cost in foreign currency terms. In keeping with the method of valuation used for other assets, gold holdings were translated into US dollars at the year-end US dollar value of the SDR, and to a Canadian dollar equivalent at the year-end exchange rate for the US dollar.

The book value, market value (as recorded at the London fixings) and approximate Canadian dollar historical cost of gold and gold loans at historical rates of exchange, excluding accrued interest on gold loans, at year end are:

	1987		1986	
	Per fine ounce	Total in millions	Per fine ounce	Total in millions
Book value — $ US	49.65	919.5	42.81	844.5
— $ Cdn	64.51	1,194.7	59.10	1,165.8
Market value — $ US	486.50	9,009.0	390.90	7,710.1
— $ Cdn	632.11	11,705.4	539.64	10,643.8
Approximate historical cost — $ Cdn	36.91	683.5	36.91	728.0

The Minister of Finance has authorized loans and/or sales, at market related prices, of part of the gold held by the Account, to the Royal Canadian Mint and others. At year end, the Account's gold holdings included gold loans of 1,213 thousand (1986—1,118 thousand) fine ounces.

7. Official international reserve assets

The Account is the principal repository of Canada's official international reserves. The remainder of Canada's international reserves are held by the Bank of Canada and the CRF and are not reflected in the statements of the Account.

8. Provision for valuation losses (gains) on uncompleted contracts

At year end, the Account had uncompleted foreign exchange transactions and swaps. As the exchange rates on these uncompleted contracts differ from the year-end rates at which the Account's assets and liabilities are valued, additional valuation gains or losses will occur upon settlement. The provision for valuation gains or losses on uncompleted contracts arises from the revaluation of such contracts using the year-end rates of exchange and represents the portion of future net gains or losses attributed to the current year.

Under swap arrangements with the Bank of Canada, the Account sells US dollars to the Bank and agrees to repurchase these amounts at the same exchange rates at which they were sold. These contracts are undertaken to assist in the Bank's cash management operations. Outstanding swaps with the Bank of Canada at year end amounted to US $930 million in 1987 (Cdn $1,212 million) (1986—US $760 million, Cdn $1,049 million).

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

9. Due to the Consolidated Revenue Fund—Advances

	1987		1986	
	(in millions)			
	Amount	Cdn $	Amount	Cdn $
Foreign currencies and SDRs				
US dollars	6,158	8,001.6	6,214	8,578.7
Japanese yen	260,000	2,792.4	260,000	2,271.4
Swiss francs	952	974.0	1,664	1,426.4
SDRs	383	706.5	383	647.2
Deutsche marks	200	165.5	200	143.8
		12,640.0		13,067.5
Less: Canadian dollar repayments to the Receiver General for Canada		4,393.0		8,954.2
		8,247.0		4,113.3

The proceeds of Canada's borrowings in foreign currency and allocations of SDRs by the IMF have been advanced in foreign currency and SDRs from the CRF to the Account. Redemptions of borrowings are made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies is charged directly to the CRF.

10. Net valuation gains (losses) during the year

	1987			1986
	Assets	Liabilities	Total	Total
	(in millions of Canadian dollars)			
Japanese yen	1.0	(521.0)	(520.0)	(441.3)
Swiss francs	12.7	(190.0)	(177.3)	(294.4)
US dollars	(237.8)	501.3	263.5	168.1
Gold	101.5		101.5	107.2
Deutsche marks	4.6	(21.7)	(17.1)	(29.2)
Special Drawing Rights	67.6	(59.3)	8.3	(7.3)
	(50.4)	(290.7)	(341.1)	(496.9)
Gain on gold sales			641.4	196.2
Net valuation gains (losses) during the year			300.3	(300.7)

11. Subsequent event and change in accounting policy

On March 22, 1988, Bill C-99, an Act to amend the Currency Act, came into force. The amendments require that the net income of the Account for a calendar year shall be determined in accordance with accounting principles that are consistent with those applied in preparing the Public Accounts of Canada. The amendments remove the provision whereby valuation gains and losses for the year are taken into net income due to the CRF in three equal portions over the current and two succeeding years. The modified accounting policy applied is to take valuation gains and losses into net income due to the CRF in the current year. This accounting policy has been applied to the Account for 1987. The effect of this change has been to reduce deferred net valuation gains and to increase the net income for the year due to the CRF by $100 million for 1987.

SECTION 11

1987-88
PUBLIC ACCOUNTS

Unmatured Debt

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UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as issues and retirements. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

TABLE 11.1

UNMATURED DEBT

	April 1/1987	Issues	Retirements	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Payable in Canadian currency—						
Marketable bonds, Table 11.2	94,425,910,000	17,649,179,000	8,176,480,000	**103,898,609,000**	9,472,699,000	13,359,113,000
Canada savings bonds, Table 11.3	44,309,644,000	17,431,290,209	8,417,436,400	**53,323,497,809**	9,013,853,809	65,009,000
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund, Table 11.4	1,795,680,000	699,981,000	3,814,000	**2,491,847,000**	696,167,000	1,350,490,000
Treasury bills, Table 11.5	76,950,000,000	200,300,000,000	196,200,000,000	**81,050,000,000**	4,100,000,000	15,000,000,000
	217,481,234,000	*236,080,450,209*	*212,797,730,400*	***240,763,953,809***	*23,282,719,809*	*29,774,612,000*
Less: Government's holdings of unmatured debt—						
Marketable bonds	9,534,100	141,086,735		**150,620,835**	141,086,735	– 174,895,719
Canada savings bonds held on account of employees	126,608,732	375,161,001	363,448,902	**138,320,831**	11,712,099	36,029,497
Canada savings bonds held on account of the Payroll Savings Plan	731,452,500	1,642,198,500	1,425,475,000	**948,176,000**	216,723,500	731,452,500
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	1,795,680,000	699,981,000	3,814,000	**2,491,847,000**	696,167,000	1,350,490,000
	2,663,275,332	*2,858,427,236*	*1,792,737,902*	***3,728,964,666***	*1,065,689,334*	*1,943,076,278*
	214,817,958,668	233,222,022,973	211,004,992,498	**237,034,989,143**	22,217,030,475	27,831,535,722
Payable in foreign currencies—						
Marketable bonds, Table 11.2	5,868,445,147	760,865,375	306,281,426	**6,323,029,096**	454,583,949	– 21,443,173
Notes and loans, Table 11.6	5,096,527,500	218,550,000	1,388,673,000	**3,926,404,500**	– 1,170,123,000	– 2,824,342,300
Canada bills, Table 11.7	1,045,358,237	7,809,991,243	7,810,806,845	**1,044,542,635**	– 815,602	1,045,358,237
	12,010,330,884	*8,789,406,618*	*9,505,761,271*	***11,293,976,231***	*– 716,354,653*	*– 1,800,427,236*
Less: Government's holdings of unmatured debt—						
Marketable bonds	13,055,000		706,000	**12,349,000**	– 706,000	– 446,600
	11,997,275,884	8,789,406,618	9,505,055,271	**11,281,627,231**	– 715,648,653	– 1,799,980,636
Total unmatured debt	226,815,234,552	242,011,429,591	220,510,047,769	**248,316,616,374**	21,501,381,822	26,031,555,086

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 11.11.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—bought and sold on the open market;

—payable in Canadian or foreign currency;

—subject to call or redemption before maturity;

—fixed dates of maturity;

—interest payable either in coupon or registered form; and,

—face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 11.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1988.

TABLE 11.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1987	Issues[1]	Retirements[1]	March 31/1988	Net increase or decrease (–) 1988	1987
				$	$	$	$	$	$
Payable in Canadian currency—									
Matured 1987-88									
1987—May 1	12¼	May 8/84-Aug 22/84							
		Sept 12/84-Oct 1/84	H23	650,000,000		650,000,000		– 650,000,000	
June 1	13	June 1/84-June 19/84							
		July 11/84	H27	375,000,000		375,000,000		– 375,000,000	
June 1	14¾	June 1/82	J81	250,000,000		250,000,000		– 250,000,000	
June 6	10	June 6/85	H59	450,000,000		450,000,000		– 450,000,000	
July 1	8¼	July 1/77-Sept 1/77							
		Dec 15/77	J11	525,000,000		525,000,000		– 525,000,000	
July 1	15	July 1/82	J84	6,592,000		6,592,000		– 6,592,000	– 393,164,000
Sept 1	13½	Aug 1/84	H31	150,000,000		150,000,000		– 150,000,000	
Sept 1	14¼	Sept 1/82	J87	544,881,000		544,881,000		– 544,881,000	– 86,960,000
Sept 6	9¾	Sept 6/85	H66	500,000,000		500,000,000		– 500,000,000	
Oct 15	13	Oct 15/82	J90	450,000,000		450,000,000		– 450,000,000	
Nov 15	12	Nov 1/82-Apr 1/84							
		Oct 24/84	J92	475,000,000		475,000,000		– 475,000,000	
			F79	7,000		7,000		– 7,000	
Dec 1	8	Dec 1/80	H71	500,000,000		500,000,000		– 500,000,000	
Dec 6	9¼	Dec 6/85							
Dec 15	11	Dec 15/82-Aug 1/83							
		Sept 1/83-Dec 15/84	J96	900,000,000		900,000,000		– 900,000,000	
			J15	125,000,000		125,000,000		– 125,000,000	
1988—Feb 1	8¾	Feb 1/78	J98	500,000,000		500,000,000		– 500,000,000	
Feb 1	10¼	Feb 1/83-Apr 27/83							
Feb 1	11¾	Nov 14/84-Mar 19/85							
		Apr 10/85	H45	350,000,000		350,000,000		– 350,000,000	
Mar 6	9¾	Mar 6/86	H78	550,000,000		550,000,000		– 550,000,000	
Mar 15	10½	Feb 22/83-Mar 15/83							
		July 12/83-Feb 1/85							
		Feb 19/85	H2	875,000,000		875,000,000		– 875,000,000	
				8,176,480,000		*8,176,480,000*		*– 8,176,480,000*	*– 480,124,000*
Maturing 1988-89									
1988—June 1	5	June 1/63	AT21	100,000,000			100,000,000		
June 1	5	Feb 1/64	CT9	50,000,000			50,000,000		
June 6	8½	June 6/86	H86	550,000,000			550,000,000		550,000,000
Sept 5	8¾	Sept 5/86	H90	550,000,000			550,000,000		550,000,000
Oct 15	10¾	Oct 15/83-Nov 8/83							
		Dec 15/83-May 1/85							
		May 22/85	H11	825,000,000			825,000,000		
Nov 15	10	July 23/85-Sept 1/85							
		Oct 1/85-Oct 23/85	H64	625,000,000			625,000,000		
		Dec 5/86	H91	600,000,000			600,000,000		600,000,000
Dec 5	8½	Nov 15/85-Feb 6/86							
Dec 15	9¼	Mar 15/86	H69	475,000,000			475,000,000		
		Feb 15/71	F61	150,000,000			150,000,000		
1989—Feb 15	6¾	Feb 21/84	H15	200,000,000			200,000,000		
Feb 15	11	Mar 5/87	H99	600,000,000			600,000,000		600,000,000
Mar 5	8	Apr 1/84-May 1/84							
Mar 15	12½	Aug 22/84-Sept 12/84	H20	575,000,000			575,000,000		
				5,300,000,000			*5,300,000,000*		*2,300,000,000*
Maturing 1989-90									
1989—Apr 15	9¼	Dec 15/85-Apr 10/86	H72	275,000,000			275,000,000		125,000,000
June 1	13¾	June 1/84-June 19/84							
		July 11/84	H24	525,000,000			525,000,000		
		June 6/87	A5		550,000,000		550,000,000	550,000,000	
June 6	9	Aug 1/84	H32	150,000,000			150,000,000		
July 1	13½	Apr 28/86-May 22/86							
July 1	8½	July 3/86-July 24/86							
		Sept 2/86-Oct 1/86							
		Oct 23/86-Dec 15/86	H82	1,175,000,000			1,175,000,000		1,175,000,000
Aug 1	13¾	Mar 1/81	J58	442,320,000			442,320,000		
Sept 6	9¾	Sept 6/87	A9		550,000,000		550,000,000	550,000,000	
Oct 1	10	Aug 15/79-June 12/85							
		July 1/85	J26	450,000,000			450,000,000		
Oct 1	10½	Oct 1/79-July 1/80							
		May 15/83-June 21/83	J29	775,000,000			775,000,000		
Nov 1	10¾	Jan 7/85	H49	350,000,000			350,000,000		
Nov 1	12¾	Oct 1/84-Oct 24/84	H40	325,000,000			325,000,000		
Dec 6	9¼	Dec 6/87	A11		500,000,000		500,000,000	500,000,000	

TABLE 11.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1987	Issues[1]	Retirements[1]	March 31/1988	Net increase or decrease (–) 1988	1987
				$	$	$	$	$	$
Dec 15	11¼	Dec 15/79-Feb 1/80							
		June 1/80-Aug 1/80							
		Sept 27/83-Feb 1/84							
		Mar 13/84	J33	1,075,000,000			1,075,000,000		
1990—Feb 1	12	Nov 14/84-Mar 19/85	H43	400,000,000			400,000,000		
Feb 1	13¼	Mar 31/81	J60	592,912,000			592,912,000		
Feb 26	10	Feb 26/86	H77	500,000,000			500,000,000		
Mar 6	8¾	Mar 6/88	A14		550,000,000		550,000,000	550,000,000	
Mar 15	13¾	Mar 31/80	J38	839,453,000			839,453,000		
				7,874,685,000	*2,150,000,000*		*10,024,685,000*	*2,150,000,000*	*1,300,000,000*
Maturing 1990-91									
1990—May 1	5¼	May 1/64-July 1/64							
		Sept 1/65	CT12	225,000,000			225,000,000		
May 1	5¼	Apr 1/67	F12	125,000,000			125,000,000		
May 1	13	May 1/80	J41	1,784,422,000			1,784,422,000		
June 1	11¾	Apr 10/85	H56	150,000,000			150,000,000		
July 1	8	Jan 29/87-Feb 19/87							
		Mar 15/87	H95	600,000,000			600,000,000		600,000,000
Aug 1	7½	Apr 16/87	A2		500,000,000		500,000,000	500,000,000	
Aug 1	9	Aug11/86-June 1/87							
		Sept 1/87	H88	500,000,000	525,000,000		1,025,000,000	525,000,000	500,000,000
Sept 1	10¾	July 12/83-Feb 1/85							
		Feb 19/85	H5	550,000,000			550,000,000		
Oct 1	10½	Aug 15/85-Oct 1/85							
		Oct 23/85	H65	1,100,000,000			1,100,000,000		
Oct 1	12½	Oct 1/80	J49	22,539,000			22,539,000		
Dec 15	10¾	Nov 15/85-Oct 15/87	H70	375,000,000	200,000,000		575,000,000	200,000,000	
1991—Feb 1	12½	Feb 1/81	J56	718,974,000			718,974,000		
Mar 1	9¼	Dec 15/85-Apr 10/86							
		Feb 1/88	H73	550,000,000	175,000,000		725,000,000	175,000,000	175,000,000
				6,700,935,000	*1,400,000,000*		*8,100,935,000*	*1,400,000,000*	*1,275,000,000*
Maturing 1991-92									
1991—May 1	9¾	Feb 6/86-Mar 15/86							
		Dec 15/87	H75	625,000,000	200,000,000		825,000,000	200,000,000	
May 1	14½	May 1/81	J62	490,857,000			490,857,000		340,000
June 1	11	May 1/85-May 22/85	H57	425,000,000			425,000,000		
July 1	8½	Apr 28/86-May 22/86							
		June 12/86-July 3/86							
		July 24/86	H83	1,700,000,000			1,700,000,000		1,700,000,000
Sept 1	9	July 23/87-Feb 25/88	A7		1,000,000,000		1,000,000,000	1,000,000,000	
Oct 1	18	Oct 15/81	J73	392,685,000			392,685,000		260,411,000
Dec 15	11½	Dec 15/84	H47	225,000,000			225,000,000		
Dec 15	8¾	Sept 2/86-Oct 1/86							
		Oct 23/86-Nov 12/86							
		July 1/87	H89	1,600,000,000	250,000,000		1,850,000,000	250,000,000	1,600,000,000
1992—Feb 1	15½	Feb 1/82	J76	1,246,186,000			1,246,186,000		1,095,734,000
Mar 1	8½	Jan 6/87-May 1/87	H94	550,000,000	475,000,000		1,025,000,000	475,000,000	550,000,000
				7,254,728,000	*1,925,000,000*		*9,179,728,000*	*1,925,000,000*	*5,206,485,000*
Maturing 1992-93									
1992—Apr 1	7¾	Mar 12/87	A1	600,000,000			600,000,000		600,000,000
June 1	10¼	June 12/85-July 1/85							
		July 23/85-Sept 1/85							
		Sept 24/87-Oct 15/87	H61	750,000,000	850,000,000		1,600,000,000	850,000,000	
June 1	15	June 1/82	J82	200,000,000			200,000,000		
July 1	9¼	May 21/87-Aug 13/87							
		Sept 1/87	A4		1,125,000,000		1,125,000,000	1,125,000,000	
July 1	15	July 1/82	J85	393,408,000	5,381,000		398,789,000	5,381,000	393,164,000
Sept 1	5¼	Sept 1/66-Dec 15/66							
		Feb 1/67	F6	225,000,000			225,000,000		
Sept 1	14¼	Sept 1/82	J88	105,119,000	543,798,000		648,917,000	543,798,000	86,960,000
Oct 15	13½	Oct 15/82	J91	400,000,000			400,000,000		
Nov 15	12¾	Nov 1/82	J93	500,000,000			500,000,000		
Dec 15	11¾	Nov 22/82-Dec 15/82							
		Aug 1/83-Sept 1/83	J95	2,050,000,000			2,050,000,000		
1993—Feb 1	11¼	Feb 1/83-Mar 15/83							
		Apr 27/83-July 12/83	J99	1,850,000,000			1,850,000,000		
				7,073,527,000	*2,524,179,000*		*9,597,706,000*	*2,524,179,000*	*1,080,124,000*
Maturing 1993-94									
1993—May 1	10¾	May 15/83-June 21/83							
		Nov 5/87	H3	1,050,000,000	500,000,000		1,550,000,000	500,000,000	

TABLE 11.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1987	Issues[1]	Retirements[1]	March 31/1988	Net increase or decrease (-) 1988	1987
				$	$	$	$	$	$
June 1	15¼	June 1/81	J65	895,006,000			895,006,000		202,000
July 1	8¾	Feb 18/88-Mar 15/88	A13		1,075,000,000		1,075,000,000	1,075,000,000	
July 1	14⅜	July 1/81	J69	445,459,000			445,459,000		21,952,000
Oct 15	11¾	Sept 27/83-Oct 15/83							
		Feb 1/84	H8	1,025,000,000			1,025,000,000		
Dec 15	11½	Nov 8/83-Dec 15/83							
		Feb 21/84	H12	850,000,000			850,000,000		
1994—Feb 1	8¾	Dec 15/86	H93	250,000,000			250,000,000		250,000,000
Mar 1	8¼	Jan 29/87-Feb 19/87							
		Mar 15/87	H96	800,000,000			800,000,000		800,000,000
Mar 1	12	Mar 13/84-Apr 10/85	H17	700,000,000			700,000,000		
				6,015,465,000	*1,575,000,000*		*7,590,465,000*	*1,575,000,000*	*1,072,154,000*
Maturing 1994-95									
1994—Apr 1	13	Apr 1/84-May 1/84							
		Aug 22/84	H21	1,025,000,000			1,025,000,000		
May 15	13¾	June 1/84-July 11/84							
		Aug 1/84	H25	1,200,000,000			1,200,000,000		
June 15	9½	June 15/74-July 1/75							
		Aug 15/75-June 1/76							
		Aug 1/76-Apr 1/77	F85	727,545,000			727,545,000		- 36,575,000
July 15	7¾	Apr 16/87	A3		400,000,000		400,000,000	400,000,000	
July 15	13½	June 19/84	H29	250,000,000			250,000,000		
Oct 1	9¼	June 18/87-July 30/87							
		Feb 1/88	A6		1,050,000,000		1,050,000,000	1,050,000,000	
Oct 1	12¾	Sept 12/84	H39	475,000,000			475,000,000		
Dec 1	6¼	Dec 1/67	F23	125,000			125,000		
Dec 15	12½	Oct 1/84-Oct 24/84	H42	900,000,000			900,000,000		
1995—Feb 1	11½	Feb 1/85	H51	375,000,000			375,000,000		
Feb 1	12¼	Nov 14/84-Mar 19/85	H44	725,000,000			725,000,000		
Mar 1	10	Jan 5/88	A12		450,000,000		450,000,000	450,000,000	
Mar 1	11¼	Dec 15/84	H48	475,000,000			475,000,000		
				6,152,670,000	*1,900,000,000*		*8,052,670,000*	*1,900,000,000*	*- 36,575,000*
Maturing 1995-96									
1995—Apr 1	11¼	Feb 19/85-May 1/85							
		May 22/85	H54	1,350,000,000			1,350,000,000		
June 1	10½	June 12/85-July 1/85							
		July 23/85-Sept 1/85	H62	1,850,000,000			1,850,000,000		
Oct 1	6½	Oct 1/68	F33	100,000,000			100,000,000		
Oct 1	10	Oct 1/75-Dec 15/75							
		Feb 1/76-Apr 1/76	F97	690,625,000			690,625,000		- 19,125,000
Dec 15	10¾	Oct 1/85-Oct 23/85							
		Nov 15/85	H67	950,000,000			950,000,000		
1996—Mar 1	10¼	Feb 6/86-Dec 15/87	H76	350,000,000	475,000,000		825,000,000	475,000,000	
				5,290,625,000	*475,000,000*		*5,765,625,000*	*475,000,000*	*- 19,125,000*
Maturing 1996-97									
1996—May 1	9¼	Apr 10/86-June 1/87							
		July 1/87-Mar 31/88	H80	475,000,000	1,525,000,000		2,000,000,000	1,525,000,000	475,000,000
June 1	8¾	Apr 28/86-May 22/86							
		July 24/86-Oct 1/86							
		Dec 15/86-May 1/87	H84	1,975,000,000	200,000,000		2,175,000,000	200,000,000	1,975,000,000
Sept 15	3	Sept 15/36	P1	55,000,000			55,000,000		
1997—Mar 1	8¼	Jan 29/87-Feb 19/87							
		Mar 15/87	H97	1,125,000,000			1,125,000,000		1,125,000,000
				3,630,000,000	*1,725,000,000*		*5,355,000,000*	*1,725,000,000*	*3,575,000,000*
Maturing 1997-98									
1997—May 15	9¼	May 15/77-July 1/77							
		Sept 1/77-Feb 1/78	J9	984,000,000			984,000,000		- 48,000,000
Oct 1	9¾	Aug 13/87-Sept 1/87							
		Nov 15/87-Feb 1/88	A8		1,575,000,000		1,575,000,000	1,575,000,000	
1998—Mar 15	3¾	Sept 15/56	T15[2]	197,045,000			197,045,000		
Mar 15	10¼	Oct 15/87	A10		250,000,000		250,000,000	250,000,000	
				1,181,045,000	*1,825,000,000*		*3,006,045,000*	*1,825,000,000*	*- 48,000,000*
Maturing 1999-2000									
1999—Oct 15	9	Oct 15/77-Dec 15/77	J13	592,750,000			592,750,000		
Dec 1	13½	Dec 1/80	J53	400,000,000			400,000,000		- 29,000,000
2000—Mar 15	13¾	Mar 31/80-Mar 1/81							
		Mar 31/81-Oct 15/82	J39	1,050,000,000			1,050,000,000		
				2,042,750,000			*2,042,750,000*		*- 29,000,000*

TABLE 11.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1987	Issues[1]	Retirements[1]	March 31/1988	Net increase or decrease (–) 1988	1987
				$	$	$	$	$	$
Maturing 2000-01									
2000—July 1	15	July 1/81	J70	175,000,000			175,000,000		
Dec 15	9¾	Dec 15/78	J22	537,500,000			537,500,000		– 12,500,000
2001—Feb 1	15¾	June 1/81-July 31/81	J66	425,000,000			425,000,000		
				1,137,500,000			*1,137,500,000*		*– 12,500,000*
Maturing 2001-02									
2001—May 1	13	May 1/80-Oct 1/80							
		Feb 1/81	J42	1,325,000,000			1,325,000,000		
Oct 1	9½	Oct 1/76-Dec 1/76							
		Apr 1/78-May 15/78							
		July 1/78	J2	1,379,000,000			1,379,000,000		– 32,500,000
2002—Feb 1	8¾	Feb 1/77	J7	240,000,000			240,000,000		– 12,000,000
Mar 15	15½	Mar 31/82-May 1/82	J79	350,000,000			350,000,000		
				3,294,000,000			*3,294,000,000*		*– 44,500,000*
Maturing 2002-03									
2002—May 1	10	May 1/79-June 1/79							
		July 15/79	J25	1,850,000,000			1,850,000,000		
Dec 15	11¼	Dec 15/79-July 1/80							
		May 15/83	J34	1,625,000,000			1,625,000,000		
2003—Feb 1	11¾	Feb 1/80-June 1/80							
		Aug 1/80-Feb 1/83							
		Apr 27/83-June 21/83							
		July 12/83	J35	2,700,000,000			2,700,000,000		
				6,175,000,000			*6,175,000,000*		
Maturing 2003-04									
2003—Oct 1	9½	Aug 15/78-Oct 1/78	J18	751,500,000			751,500,000		– 36,000,000
2004—Feb 1	10¼	Feb 1/79-Mar 15/79							
		Mar 21/79-Aug 15/79	J24	2,200,000,000			2,200,000,000		
				2,951,500,000			*2,951,500,000*		*– 36,000,000*
Maturing 2004-05									
2004—June 1	13½	Apr 1/84-May 1/84	H22	550,000,000			550,000,000		
Oct 1	10½	Oct 1/79-Dec 15/87	J30	600,000,000	275,000,000		875,000,000	275,000,000	
2005—Mar 1	12	Oct 15/83-Nov 8/83							
		Dec 15/83-Feb 1/84							
		Feb 21/84-Dec 15/84	H9	1,775,000,000			1,775,000,000		
				2,925,000,000	*275,000,000*		*3,200,000,000*	*275,000,000*	
Maturing 2005-06									
2005—Sept 1	12¼	Aug 1/83-Sept 1/83							
		Sept 27/83-Apr 10/85	H6	1,375,000,000			1,375,000,000		
2006—Mar 1	12½	Mar 13/84-Nov 14/84							
		Mar 19/85	H18	975,000,000			975,000,000		
				2,350,000,000			*2,350,000,000*		
Maturing 2006-07									
2006—Oct 1	14	June 1/84-July 11/84							
		Aug 1/84	H26	1,025,000,000			1,025,000,000		
2007—Mar 1	13¾	June 19/84	H30	325,000,000			325,000,000		
				1,350,000,000			*1,350,000,000*		
Maturing 2007-08									
2007—Oct 1	13	Aug 22/84-Sept 12/84	H36	700,000,000			700,000,000		
2008—Mar 1	12¾	Oct 1/84-Oct 24/84	H41	750,000,000			750,000,000		
				1,450,000,000			*1,450,000,000*		
Maturing 2008-09									
2008—June 1	10	Dec 15/85-Sept 1/87							
		Feb 1/88	H74	325,000,000	575,000,000		900,000,000	575,000,000	
Oct 1	11¾	Feb 1/85-May 1/85	H52	725,000,000			725,000,000		
2009—Mar 1	11½	May 22/85	H58	400,000,000			400,000,000		
				1,450,000,000	*575,000,000*		*2,025,000,000*	*575,000,000*	
Maturing 2009-10									
2009—June 1	11	Oct 1/85-Oct 23/85							
		Oct 15/87	H68	625,000,000	300,000,000		925,000,000	300,000,000	
Oct 1	10¾	June 12/85-July 1/85							
		Sept 1/85	H63	1,000,000,000			1,000,000,000		
2010—Mar 1	9¾	Mar 15/86	H79	325,000,000			325,000,000		
				1,950,000,000	*300,000,000*		*2,250,000,000*	*300,000,000*	
Maturing 2010-11									
2010—June 1	9½	Apr 10/86-July 1/87	H81	325,000,000	325,000,000		650,000,000	325,000,000	325,000,000
Oct 1	8¾	Apr 28/86	H85	325,000,000			325,000,000		325,000,000

TABLE 11.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/1987	Issues[1]	Retirements[1]	March 31/1988	Net increase or decrease (–) 1988	1987
				$	$	$	$	$	$
2011—Mar 1	9	July 3/86-Sept 2/86 Oct 23/86-Dec 15/86 May 1/87-Mar 15/88	H87	1,300,000,000	675,000,000		1,975,000,000	675,000,000	1,300,000,000
				1,950,000,000	*1,000,000,000*		*2,950,000,000*	*1,000,000,000*	*1,950,000,000*
Maturing 2011-12									
2011—June 1	8½	Feb 19/87-Mar 15/87	H98	750,000,000			750,000,000		750,000,000
Accounts without current transactions									– 4,443,826,000
Total marketable bonds (Canadian currency)				94,425,910,000	17,649,179,000	8,176,480,000	103,898,609,000	9,472,699,000	13,359,113,000
Payable in foreign currencies—									
United States dollars—									
1987—Oct 15	5	Oct 15/62		58,486,400		58,486,400		– 58,486,400	– 6,278,720
[2] 1988—June 1	6¾	June 1/68		130,550,000		7,060,000	123,490,000	– 7,060,000	– 9,030,000
1989—July 15	9¼	July 15/85		587,475,000		31,770,000	555,705,000	– 31,770,000	– 40,635,000
1995—July 15	10¼	July 15/85		587,475,000		31,770,000	555,705,000	– 31,770,000	– 40,635,000
Nov 21	10	Nov 21/85		652,750,000		35,300,000	617,450,000	– 35,300,000	– 45,150,000
1996—Feb 27	9	Feb 27/86		1,305,500,000		70,600,000	1,234,900,000	– 70,600,000	– 90,300,000
[2] 1998—Apr 1	8¾	Apr 1/78		326,375,000		17,650,000	308,725,000	– 17,650,000	– 22,575,000
[2] Oct 15	9¼	Oct 15/78		456,925,000		24,710,000	432,215,000	– 24,710,000	– 31,605,000
				4,105,536,400		*277,346,400*	*3,828,190,000*	*– 277,346,400*	*– 286,208,720*
Deutsche marks—									
1989—Apr 30	8½	Apr 30/82		144,360,000	4,560,000		148,920,000	4,560,000	25,280,000
Swiss francs—									
[2] 1989—Mar 20	3¾	Mar 20/79		217,728,000	10,155,600		227,883,600	10,155,600	29,284,800
1992—May 10	5¼	May 10/84		172,800,000	8,060,000		180,860,000	8,060,000	30,040,000
				390,528,000	*18,215,600*		*408,743,600*	*18,215,600*	*59,324,800*
Japanese yen—									
[3] 1991—Feb 20	6½	Feb 20/86		535,052,073		28,935,026	506,117,047	– 28,935,026	– 94,067,927
[3] 1992—June 25	4½	June 25/87			687,040,081		687,040,081	687,040,081	
[3] 1993—July 23	5¼	July 23/86		692,968,674	51,049,694		744,018,368	51,049,694	692,968,674
				1,228,020,747	*738,089,775*	*28,935,026*	*1,937,175,496*	*709,154,749*	*598,900,747*
Account without current transactions									– 418,740,000
Total marketable bonds (foreign currencies)				5,868,445,147	760,865,375	306,281,426	6,323,029,096	454,583,949	– 21,443,173
Total				100,294,355,147	18,410,044,375	8,482,761,426	110,221,638,096	9,927,282,949	13,337,669,827

[1] Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.
[2] Subject to redemption before maturity.
[3] While the terms of the issue remain unaltered from the bondholders' perspective, the Government's Japanese yen liability was converted through a "currency swap" into a floating rate U.S. dollar liability which is based on 6-month London Inter-bank Offered Rate (LIBOR).

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—issued to Canadian residents;

—issued in Canadian currency only;

—registered in the name of the holder;

—fixed dates of maturity;

—not marketable;

—redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;

—not subject to call before maturity; and,

—term to maturity of seven years or more.

Table 11.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 11.3

CANADA SAVINGS BONDS

Maturity date	%	Issue date	Series	April 1/1987	Issues	Retirements	March 31/1988	Net increase or decrease (–) 1988	1987
				$	$	$	$	$	$
1987—Nov 1	10½	1980-81	S35	1,239,786,200		1,239,786,200		– 1,239,786,200	– 59,455,500
1988—Nov 1	10½	1981-82	S36	6,851,778,000		366,946,900	6,484,831,100	– 366,946,900	– 389,842,900
1989—Nov 1	8½-9	1982-83	S37	5,612,837,400		401,017,500	5,211,819,900	– 401,017,500	– 510,280,200
1990—Nov 1	7¾-9	1983-84	S38	5,816,493,100		523,521,900	5,292,971,200	– 523,521,900	– 746,544,500
1991—Nov 1	7¾-9	1984-85	S39	7,017,932,700		838,129,100	6,179,803,600	– 838,129,100	– 1,365,346,200
1992—Nov 1	7¾-9	1985-86	S40	9,178,906,100		1,310,766,700	7,868,139,400	– 1,310,766,700	– 3,145,057,500
1993—Nov 1	7¾-9	1986-87	S41	8,591,910,500		2,956,901,700	5,635,008,800	– 2,956,901,700	8,591,910,500
1994—Nov 1	9	1987-88	S42[1]		17,431,290,209	780,366,400	16,650,923,809	16,650,923,809	
Accounts without current transactions									– 2,310,374,700
Total				44,309,644,000	17,431,290,209	8,417,436,400	53,323,497,809	9,013,853,809	65,009,000

[1] S42 includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and have the following characteristics:

—not negotiable;

—not transferable;

—not assignable;

—issued in Canadian currency only;

—term to maturity of 20 years or less;

—interest payable semi-annually; and,

—redeemable at face value plus accrued interest.

Table 11.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 11.4

SPECIAL NON-MARKETABLE BONDS

	April 1/1987	Issues	Retirements	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Canada Pension Plan Investment Fund—						
Matured 1987-88	3,814,000		3,814,000		– 3,814,000	
Maturing 1988-89	5,607,000			5,607,000		
1989-90	4,059,000			4,059,000		
1990-91	5,447,000			5,447,000		
1991-92	6,540,000			6,540,000		
1992-93	7,112,000			7,112,000		
1993-94	7,907,000			7,907,000		
1994-95	9,087,000			9,087,000		
1995-96	10,217,000			10,217,000		
1996-97	10,651,000			10,651,000		
1997-98	11,351,000			11,351,000		
1998-99	12,015,000			12,015,000		
1999-2000	17,709,000			17,709,000		
2000-01	22,971,000			22,971,000		
2001-02	17,622,000			17,622,000		
2002-03	17,414,000			17,414,000		
2003-04	17,259,000			17,259,000		
2004-05	16,661,000			16,661,000		
2005-06	239,955,000			239,955,000		
2006-07	1,352,282,000			1,352,282,000		1,352,282,000
2007-08		699,981,000		699,981,000	699,981,000	
Account without current transactions						– 1,792,000
Total	1,795,680,000	699,981,000	3,814,000	2,491,847,000	696,167,000	1,350,490,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

—issued at a discount in lieu of interest payments;

—common terms: 3 months, 6 months and 12 months;

—issued in Canadian currency only;

—transferable; and,

—bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 1988 consists of $29,900 million in three-month bills; $27,200 million in six-month bills; and, $23,950 million in 364-day bills.

Table 11.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 11.5

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1987	9,650	5,400	2,000	17,050	8,600	4,450	1,000	14,050	3,000
May	9,000	4,800	2,500	16,300	12,300	5,550	1,500	19,350	– 3,050
June	9,100	4,950	2,500	16,550	9,700	4,500	1,000	15,200	1,350
July	11,650	6,450	2,500	20,600	11,650	5,700	1,500	18,850	1,750
August	7,800	4,000	2,000	13,800	7,000	5,550	1,000	13,550	250
September	9,050	4,750	2,750	16,550	9,100	5,250	1,000	15,350	1,200
October	11,750	5,950	5,500	23,200	11,650	6,500	1,500	19,650	3,550
November	5,450	2,450	600	8,500	7,800	3,700	4,800	16,300	– 7,800
December	9,100	4,450	1,850	15,400	11,200	6,050	1,150	18,400	– 3,000
January, 1988	9,800	5,050	2,000	16,850	9,600	5,350	1,700	16,650	200
February	8,000	4,000	2,500	14,500	5,450	4,000	1,950	11,400	3,100
March	12,100	6,400	2,500	21,000	9,100	5,850	2,500	17,450	3,550
	112,450	58,650	29,200	200,300	113,150	62,450	20,600	196,200	4,100
Balance at April 1, 1987									76,950
Balance at March 31, 1988									81,050

Notes and Loans

These accounts record borrowings made under agreements with banks in Canada, United States, Switzerland, Japan and other international banks. They also record the borrowings of Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc) which were directly assumed by the Government of Canada pursuant to Regional Industrial Expansion Vote 7c, Appropriation Act No. 4, 1984-85.

The balances at March 31, 1988 consist of:

—$1,000,000,000 US ($1,234,900,000 Cdn) five year loans from international banks;

—$205,000,000 US ($253,154,500 Cdn) in notes assumed from Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc);

—300,000,000 SF ($271,290,000 Cdn) five year loan and 200,000,000 SF ($180,860,000 Cdn) six year loan, from Swiss banks; and,

—200,000,000,000 Yen ($1,986,200,000 Cdn) eight year loans, from Japanese banks.

The foreign currency balances were translated into Canadian dollars using the year-end closing rates of exchange at March 31, 1988.

Table 11.6 presents a summary of the balances and transactions for the notes and loans.

TABLE 11.6

NOTES AND LOANS

Maturity date	%	Issue date	April 1/1987	Issues[1]	Retirements[1]	March 31/1988	Net increase or decrease (–) 1988	1987
			$	$	$	$	$	$
Payable in foreign currencies—								
United States dollars—								
Notes payable to—								
American banks	various	various						– 628,110,000
Canadian banks	various	various						– 1,605,170,000
[2]Debts assumed from Canadair Financial Corporation Inc	various	various	332,902,500		79,748,000	253,154,500	– 79,748,000	– 23,026,500
1987—June 16	14⅛	June 16/82	979,125,000		979,125,000		– 979,125,000	– 67,725,000
1988—Oct 27	10⅞	Oct 27/83	652,750,000		35,300,000	617,450,000	– 35,300,000	– 45,150,000
1990—Mar 22	11½	Mar 22/85	652,750,000		35,300,000	617,450,000	– 35,300,000	– 45,150,000
			2,617,527,500		*1,129,473,000*	*1,488,054,500*	*– 1,129,473,000*	*– 2,414,331,500*
Swiss francs—								
1987—Nov 15	4⅜	May 15/84	259,200,000		259,200,000		– 259,200,000	45,060,000
1989—May 3	5⅜	May 3/84	259,200,000	12,090,000		271,290,000	12,090,000	45,060,000
1990—May 15	5¼	May 15/84	172,800,000	8,060,000		180,860,000	8,060,000	30,040,000
			691,200,000	*20,150,000*	*259,200,000*	*452,150,000*	*– 239,050,000*	*120,160,000*
Japanese yen—								
[2] 1992—July 31	7.9	July 31/84	1,072,680,000	119,040,000		1,191,720,000	119,040,000	129,000,000
[2] 1993—Nov 27	7	Nov 27/85	715,120,000	79,360,000		794,480,000	79,360,000	86,000,000
			1,787,800,000	*198,400,000*		*1,986,200,000*	*198,400,000*	*215,000,000*
Accounts without current transactions								– 745,170,800
Total			5,096,527,500	218,550,000	1,388,673,000	3,926,404,500	– 1,170,123,000	– 2,824,342,300

[1] Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.
[2] Subject to redemption before maturity.

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money markets under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term U.S. funds and have the following characteristics:

—issued at a discount in lieu of interest payments;

—term to maturity of not more than 270 days;

—transferable; and,

—bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 1988.

Table 11.7 presents a monthly summary of Canada bill issues and redemptions.

TABLE 11.7

CANADA BILL ISSUES AND REDEMPTIONS

	Issues	Redemptions	Net change
	$	$	$
April, 1987	377,811,625	308,005,310	69,806,315
May	1,155,473,618	866,185,318	289,288,300
June	1,512,511,731	1,240,360,893	272,150,838
July	795,694,454	799,341,807	- 3,647,353
August	466,942,469	556,138,596	- 89,196,127
September	687,106,796	790,878,268	- 103,771,472
October	649,941,962	718,202,808	- 68,260,846
November	565,233,392	550,198,951	15,034,441
December	331,410,408	351,464,741	- 20,054,333
January, 1988	581,265,462	648,947,164	- 67,681,702
February	396,858,795	503,312,651	- 106,453,856
March	289,740,531	440,681,476	- 150,940,945
	7,809,991,243	7,773,717,983	36,273,260
Balance at April 1, 1987			1,045,358,237
Balance before revaluation			1,081,631,497
Exchange valuation adjustment at March 31, 1988			- 37,088,862
Balance at March 31, 1988			1,044,542,635

SUPPLEMENTARY STATEMENTS

Interest Rates

Table 11.8 sets out unmatured debt at March 31, for each of the years 1983-84 to 1987-88 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, notes and loans, and Canada bills.

TABLE 11.8

UNMATURED DEBT AS AT MARCH 31, FROM 1984 TO 1988, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Non-marketable bonds: Canada savings bonds		Non-marketable bonds: Canada Pension Plan Investment Fund		Treasury bills		Notes and loans		Canada bills		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
1988	110,222	10.62	53,323	9.18	2,492	9.98	81,050	8.57	3,926	8.73	1,045	6.77	252,058	9.61
1987	100,294	10.90	44,309	8.35	1,796	10.00	76,950	7.87	5,097	9.82	1,045	5.81	229,491	9.34
1986	86,957	11.44	44,245	10.12	445	11.08	61,950	10.13	7,920	9.14			201,517	10.66
1985	71,373	11.76	41,960	11.25	205	10.81	52,300	10.89	7,059	9.86			172,897	11.31
1984	58,994	11.55	38,204	9.85	189	10.59	41,700	9.94	3,039	10.43			142,126	10.59

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

Table 11.9 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1983-84 to 1987-88 inclusively.

TABLE 11.9

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1988	9.58	6.90	8.53
1987	9.89	6.80	6.80
1986	11.85	8.52	10.19
1985	13.01	9.41	10.40
1984	10.53	9.02	10.53
Six-month bills—			
1988	10.53	7.17	8.81
1987	9.67	6.94	6.94
1986	11.59	8.75	10.19
1985	13.81	9.49	10.71
1984	11.20	8.88	11.00
Other bills—			
1988	11.10	7.38	9.02
1987	9.66	7.13	7.19
1986	10.96	8.38	9.89
1985	14.25	9.79	11.63
1984	11.67	8.91	11.67

Maturity of Government Debt

Table 11.10 presents total unmatured debt arranged in order of maturity.

TABLE 11.10

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Canada savings bonds		Treasury bills		Notes and loans		Canada bills		Total	
Maturity	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1989	5,651	9.19	6,485	10.50	81,050	8.57	617	10.88	1,045	6.77	94,848	8.74
1990	10,729	10.76	5,212	9.00			1,105	10.25			17,046	10.19
1991	8,607	10.09	5,293	9.00			181	5.13			14,081	9.62
1992	9,867	10.15	6,180	9.00							16,047	9.71
1993	9,779	11.11	7,867	9.00			1,229	7.92			18,875	10.02
1994/98	32,922	10.38	22,286	9.00			794	7.00			56,002	9.78
1999/2003	13,390	11.41									13,390	11.41
2004/08	11,302	11.87									11,302	11.87
2009/12	7,975	9.95									7,975	9.95
	110,222	10.62	53,323	9.18	81,050	8.57	3,926	8.73	1,045	6.77	249,566	9.60
Less: Government's own holdings	163	9.26	1,086	9.00							1,249	9.03
	110,059	10.62	52,237	9.19	81,050	8.57	3,926	8.73	1,045	6.77	248,317	9.61

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 11.11.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 11.11 presents the information required by Section 40 of the Financial Administration Act. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent Crown corporations which are reported as such on the Government's Statement of Assets and Liabilities, except where the Government is the lender. Borrowings by non-agent Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

TABLE 11.11

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY
(in millions of dollars)

	April 1/1987	Issues/ Borrowings	Retirements	March 31/1988
Unmatured debt of the Government of Canada[1]	226,815	242,012	220,510	248,317
Borrowings of Crown corporations designated as agents of Her Majesty[2]	15,767	61,808	62,742	14,833
Total	242,582	303,820	283,252	263,150

[1] Details can be found in this section.
[2] Details can be found in Section 7 (Table 7.7) of this volume.

SECTION 12

1987-88
PUBLIC ACCOUNTS

Other Information Related to the Financial Statements

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OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

—cash in transit;
—cash;
—fixed assets; and,
—accumulated deficit.

Cash in Transit

Table 12.1 presents a summary of the balances and transactions for cash in transit.

TABLE 12.1

CASH IN TRANSIT

	April 1/1987	Credits	Charges	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Cash in hands of collectors and in transit	1,379,192,187	1,379,192,187	2,275,050,007	2,275,050,007	895,857,820	– 217,120,916
Moneys received after March 31 but applicable to the current year	89,172,972	89,172,972	47,103,041	47,103,041	– 42,069,931	– 6,970,991
Total	1,468,365,159	1,468,365,159	2,322,153,048	2,322,153,048	853,787,889	– 224,091,907

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Moneys received after March 31 but applicable to the current year

Public moneys received after March 31, but applicable to the year just ended, are recorded in this account.

This account includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability, and (in exceptional cases) revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 12.2 presents a summary of the balances and related transactions in current and special Receiver General deposits.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, West German marks, and Japanese yen.

TABLE 12.2

CASH

	April 1/1987	Receipts	Disbursements	March 31/1988	Net increase or decrease (–) 1988	1987
	$	$	$	$	$	$
Receiver General—						
Current deposits—						
Canadian currency	4,478,596,531	414,577,992,935	417,675,695,538	1,380,893,928	– 3,097,702,603	– 87,285,394
Foreign currencies	122,115,545	3,741,702,676	3,727,627,267	136,190,954	14,075,409	– 32,018,141
Special deposits	17,201,980	5,487,435,799	5,488,434,139	16,203,640	– 998,340	– 7,056,032
Total	4,617,914,056	423,807,131,410	426,891,756,944	1,533,288,522	– 3,084,625,534	– 126,359,567

Receiver General current deposits

The monthly balances of Canadian and foreign currency deposits for the last five years are presented in the following tables:

TABLE 12.3

CASH IN CANADIAN CURRENCY DEPOSITS
(in millions of dollars)

At end of month of	Year ended March 31				
	1988	1987	1986	1985	1984
April	7,268	3,491	3,268	3,611	5,483
May	4,046	4,874	3,989	3,648	6,997
June	615	2,951	2,747	2,716	4,787
July	3,101	3,190	2,437	2,710	4,737
August	1,814	2,474	3,634	1,664	3,191
September	2,532	1,658	4,527	2,334	2,699
October	5,624	5,104	6,449	2,796	3,643
November	7,154	2,141	10,565	5,291	8,522
December	2,942	3,343	5,599	3,325	7,300
January	2,829	3,123	3,953	4,001	6,892
February	2,654	4,075	4,993	5,691	6,460
March	1,381	4,479	4,566	5,779	6,329

TABLE 12.4

CASH IN FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)
(in millions of dollars)

At end of month of	Year ended March 31				
	1988	1987	1986	1985	1984
April	74	73	30	50	16
May	81	82	29	34	29
June	111	71	37	33	35
July	106	83	44	46	31
August	83	83	72	44	42
September	72	63	72	36	44
October	70	57	43	15	42
November	79	81	36	27	44
December	87	105	90	41	35
January	107	79	84	34	22
February	78	73	86	24	15
March	136	122	154	49	54

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Fixed Assets

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, from which benefits are expected to be derived during their useful lives.

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction, in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume). Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over total financial assets.

A Statement of Revenue and Expenditure and Accumulated Deficit is published in Section 2 of this volume.

A five year comparative statement of the accumulated deficit, in terms of total liabilities and total financial assets, is presented as follows:

TABLE 12.5

STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND TOTAL FINANCIAL ASSETS
(in millions of dollars)

As at March 31	Total liabilities	*Less:* total financial assets	Accumulated deficit	
			Amount	Increase or decrease (-)
1988	333,521	41,337	292,184	28,083
1987	302,744	38,643	264,101	30,605
1986	269,286	35,790	233,496	34,404
1985	237,112	38,020	199,092	38,324
1984	199,497	38,729	160,768	32,399

OTHER INFORMATION

Contractual Commitments

A contractual commitment represents a written obligation to outside organizations or individuals as a result of a contract. The nature of the Government's activities requires it to enter into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases. Contractual commitments can be classified into four categories: fixed assets, purchases, operating leases and capital leases.

All contractual commitments of $100 million or more per project are reported in the case of fixed assets, purchases and operating leases. In the case of capital leases, all capital lease arrangements with total minimum lease payments remaining at year end in excess of $1 million per contract are reported.

Fixed assets, purchases and operating leases

Table 12.6 provides details of contractual commitments that involve fixed assets and purchases. Operating leases are not reported as there are no leases that are in excess of the $100 million limit. It discloses individual contractual commitments by category and by envelope. Contractual commitments are summarized in Note 16 to the audited financial statements in Section 2 of this volume.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto and including military equipment, from which benefits are expected to be derived during their useful life and including land.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not transfer substantially all the benefits and risks incident to ownership of property.

TABLE 12.6

FIXED ASSETS AND PURCHASES
AS AT MARCH 31, 1988
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitment to be disbursed by March 31					
					1989	1990	1991	1992	1993	1994/98
Fixed assets—										
Defence envelope—										
Heavy Logistics Military Vehicle	392	233	35	198	7	134	57			
Tribal Class Update and Modernization Program—Warships	1,607	1,018	543	475	119	193	75	50	38	
CF18 Fighter Aircrafts	4,907	4,775	4,613	162	67	40	55			
Low Level Air Defence—Anti-aircraft guns and surface-to-air missiles	770	770	100	670	100	290	230	50		
Canadian Patrol Frigate Program—Warships	9,737	6,819	2,467	4,352	810	930	742	549	427	894
North American Air Defence Modernization—Land, buildings and communications equipment	669	554	211	343	84	62	68	70	59	
Economic and regional development envelope—										
Radar Automation Modernization Program	592	592	310	282	107	98	45	25	7	
Total	18,674	14,761	8,279	6,482	1,294	1,747	1,272	744	531	894
Purchases—										
Defence envelope—										
Ammunition	1,009	1,009	758	251	190	50	10	1		
Total	19,683	15,770	9,037	6,733	1,484	1,797	1,282	745	531	894

Capital Leases

Table 12.7 provides details of commitments under capital lease arrangements which are summarized in Note 16 to the audited financial statements in Section 2 of this volume. A capital lease is a lease that, from the point of view of the Government, transfers substantially all the benefits and risks incident to ownership of the asset to the Government. Table 12.8 presents commitments under capital lease arrangements in order of maturity.

TABLE 12.7

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS
(in thousands of dollars)

Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception	Total estimated minimum lease payments, full term (excluding executory costs)	Implicit interest rate (%)	Balances at March 31, 1988			
						Total estimated remaining minimum lease payments	*Less:* imputed interest, using the implicit interest rate	*Less:* executory costs	Net commitments under capital lease arrangements
Communications									
Cyber computer	Feb 1, 1986	4	1,458	1,906	10.5	1,031	148		883
Indian Affairs and Northern Development									
Hewlett Packard computers	July 1, 1986	4.75	5,597	7,057	8.5	4,687	661		4,026
Public Works									
Charlottetown, DVA Building	Apr 1, 1984	35	15,600	78,365	14.2[2]	69,409	53,898		15,511
Guy Favreau Building, Montreal	Dec 1, 1983	35	87,600	422,950	12.7[2]	374,296	287,380		86,916
240 Sparks St, CD Howe Building	Jan 1, 1979	35	63,703	213,500	9.1[2]	157,075	97,159		59,916
L'Esplanade Laurier, Ottawa	July 1, 1975	35	60,374	222,715	9.4[2]	148,140	91,908		56,232
Place du Centre, Hull	Dec 1, 1977	30	26,201	96,600	11.2[2]	65,393	41,027		24,366
Terrasses de la Chaudière, Hull	July 1, 1977	35	146,084	564,230	9.7[2]	407,516	267,427		140,089
Cornwall, Government of Canada Building (GOCB)	Dec 1, 1984	35	9,600	49,420	14.6[2]	44,713	35,171		9,542
Scarborough (GOCB)	Dec 1, 1984	35	38,900	191,965	13.2[2]	174,636	135,829		38,807
Chatham (GOCB)	June 1, 1985	35	4,940	20,783	11.8[2]	19,101	14,208		4,893
Place Vincent Massey, Hull	Aug 1, 1986	25	23,439	78,627	12.8	73,375	49,709		23,666
Canada Place, Edmonton	Oct 1, 1988[3]	35	105,000						
			581,441[1]	1,939,155		1,533,654	1,073,716		459,938
Regional Industrial Expansion									
Mini computers	Jan 1, 1986	4.9	1,583	2,063	7.3	4,364	344	3,187	833
Total			590,079	1,950,181		1,543,736	1,074,869	3,187	465,680

[1] Estimated fair value.

[2] Lessors'/Lessees' financing rate per lease agreement is subject to change over term of lease.

[3] The contract was signed by Public Works Canada (PWC) on November 25, 1985, however, the anticipated inception date is October 1, 1988 when it is expected that the building will be officially turned over to PWC. At that point, the implicit interest rate, the annual lease payments, the imputed interest and the net commitment will be determined.

TABLE 12.8

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS IN ORDER OF MATURITY
(in thousands of dollars)

Department and agency	Payments due in											
	1989	1990	1991	1992	1993	1994 to 1998	1999 to 2003	2004 to 2008	2009 to 2013	2014 to 2018	2019 to 2023	Total
Communications												
Remaining payments	403	628										1,031
Imputed interest	98	50										148
Net commitments	305	578										883
Indian Affairs and Northern Development												
Remaining payments	1,739	1,739	1,209									4,687
Imputed interest	342	224	95									661
Net commitments	1,397	1,515	1,114									4,026
Public Works												
Remaining payments	53,364	53,364	53,364	53,364	53,364	266,819	266,819	282,287	280,975	107,934	62,000	1,533,654
Imputed interest	50,410	50,107	49,775	49,412	49,006	237,327	218,597	184,102	121,806	56,252	6,922	1,073,716
Net commitments	2,954	3,257	3,589	3,952	4,358	29,492	48,222	98,185	159,169	51,682	55,078	459,938
Regional Industrial Expansion												
Remaining payments	1,417	1,760	1,187									4,364
Imputed interest	98	127	119									344
Executory costs	1,016	1,331	840									3,187
Net commitments	303	302	228									833
Summary												
Remaining payments	56,923	57,491	55,760	53,364	53,364	266,819	266,819	282,287	280,975	107,934	62,000	1,543,736
Imputed interest	50,948	50,508	49,989	49,412	49,006	237,327	218,597	184,102	121,806	56,252	6,922	1,074,869
Executory costs	1,016	1,331	840									3,187
Net commitments	4,959	5,652	4,931	3,952	4,358	29,492	48,222	98,185	159,169	51,682	55,078	465,680

Insurance Programs of Agent Crown Corporations

At present, three Crown corporations operate insurance programs as agents of Her Majesty. An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc, are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis but in recent years, two of the Crown corporations have required loans or other funding from the Government to meet obligations.

Information presented in Table 12.9 has not been audited since the three corporations have financial years other than March 31, 1988. Financial statements of these corporations may be found in Volume III of the Public Accounts.

In Table 12.9, a minus "–" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year.

TABLE 12.9

SUMMARY OF INSURANCE PROGRAMS OF AGENT CROWN CORPORATIONS
AS AT MARCH 31, 1988
(in millions of dollars)

	Canada Deposit Insurance Corporation[1]		Canada Mortgage and Housing Corporation[2]						Export Development Corporation[3]	
			Mortgage Insurance Fund		Home Improvement Loan Fund		Rental Guarantee Fund			
	1987-88	1986-87	1987-88	1986-87	1987-88	1986-87	1987-88	1986-87	1987-88	1986-87
Insurance in force as at reporting date	211,755	200,277	42,800	40,299	1	1	N/A	N/A	3,160	2,643
Opening balance of Fund	– 1,269	– 1,259	– 418	– 472	1	1	11	11	34	32
Revenue for the year—										
Premiums	199	217	127	114					19	16
Investment income	4	3	30	17						
Other revenue		5								
Total revenue	203	225	157	131	[4]	[4]	[4]	[4]	19	16
Expenses for the year—										
Loss on claims	– 35	145	– 69	41					10	8
Interest on loans	95	82								
Administrative	10	8	69	36					5	6
Total expenses	70	235		77			[4]	[4]	15	14
Net income/loss (–) for the year	133	– 10	157	54					4	2
Closing balance of Fund	– 1,136	– 1,269	– 261	– 418	1	1	11	11	38	34
Net claims during the year[5]	144	107	– 58	– 26	[4]	[4]			– 3	2
Five year average of net claims paid	167	197	68	67	[4]	[4]			3	6

N/A—Not applicable.

[1] The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor per institution. In recent years, premiums paid by member institutions have not been sufficient to meet obligations incurred by CDIC under the insurance plan. This deficiency has been funded in part by loans from the Government of $1,334 million at March 31, 1988 ($1,203 million at March 31, 1987). The Government is continuing to explore alternatives to allow CDIC, over the long run, to eliminate its deficiency without budgetary support from the Government. Since there is no reason to believe that this will not be the case, no provision has been made in the Government's accounts for the losses experienced by CDIC.

[2] Canada Mortgage and Housing Corporation (CMHC) administers three funds of which only the Mortgage Insurance Fund (MIF) is active. The MIF provides insurance, for a fee, to private sector lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by private institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. Although the balance of the Fund is currently inadequate to meet future claims in respect to business in force, an actuarial study of the MIF in 1985 indicated that business undertaken since February 1985 is being written on a break-even basis. The actuarial deficiency ($251.7 million as of September 30, 1987) will be reflected in the Government's accounts only to the extent that additional funding of the deficiency from parliamentary appropriations may be required. Since 1984, the Corporation has also operated the Mortgage Rate Protection Program. In return for the payment of a premium, CMHC will reimburse homeowners 75% of any increase in monthly mortgage payments, above a deductible, due to higher interest rates at the time of mortgage renewal. As recent mortgage interest rates have been relatively stable, the program is not widely utilized and insurance in force at March 31, 1988 amounted to only $911,000 ($919,000 at March 31, 1987). Since premiums collected by CMHC are remitted directly to the Consolidated Revenue Fund (CRF) and obligations of the Program are ultimately payable from the CRF, the Mortgage Rate Protection Program does not meet the definition of a Crown corporation insurance plan as defined above. Therefore, summary operating particulars of this Program are not included in Table 12.9.

[3] The Export Development Corporation (EDC) provides export and foreign investment insurance to Canadian business to facilitate and develop export trade. The insurance fund has been adequate to provide for the full cost of claims experienced to date and to establish an allowance for any future claims based on previous claims experience.

[4] Less than $500,000.

[5] Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

The Government of Canada as an accounting entity is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service of Canada, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act. Corporations listed in Parts I and II of Schedule C of the Financial Administration Act, and those Crown corporations that are not subject to the Financial Administration Act, are excluded from this definition. Information regarding contingent liabilities of Crown corporations can be found in Table 7.10—"Contingent Liabilities of Crown Corporations", while details of their borrowings can be found in Tables 7.7 and 7.8—"Borrowings by Agent Crown Corporations" and "Borrowings by Crown Corporations" respectively. Some Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Table 12.9 of this section.

The contingent liabilities of the Government comprise explicit guarantees by the Government, which include borrowings by other than Crown corporations, both from agent Crown corporations and from other than agents. Such explicit guarantees consist of guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total in the following table. This table is also summarized in Note 18 to the audited financial statements of the Government in Section 2 of this volume.

The authorized limits indicated in the table below, represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

TABLE 12.10

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1988

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)[1]
	$	$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by other than Crown corporations—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	575,000,000	74,624,855[2]	2.2
From other than agents[3]—			
Guarantee programs of the Government—			
Canada Student Loans Act	4,898,675,182	2,435,078,488	2.4
Small Businesses Loans Act	806,697,746[4]	535,240,351	6.4
Farm Improvement Loans Act	343,557,695[4]	127,632,451	0.6
Advance Payments for Crops Act	400,000,000	102,421,147	0.1
Atlantic Enterprise Program	[5]	37,504,217	
Enterprise development program and Canadian Industrial Renewal Board	1,133,739,600	13,901,563[6]	19.0
Fisheries Improvement Loans Act	31,713,389[4]	8,981,347	19.1
Regional Development Incentives Act	22,621,000	5,459,008	20.6
Financial obligations incurred by air carriers regarding purchase of The de Havilland Aircraft of Canada, Limited DHC-7 and DHC-8 aircraft	933,725,000[7]	341,582,073[7]	1.6
Loans to Indians by approved lenders for on-reserve housing	[8]	278,433,753[2]	0.4
Loans to foreign borrowers for goods or services purchased from Canadian exporters	4,000,000[9]	4,000,000	
Indian economic development	34,278,273[10]	3,273,333[2]	25.0
Loans to promote the commercial activities of Eskimos	5,000,000	1,060,424	
	8,614,007,885	*3,894,568,155*	
Other explicit loan guarantees—			
Loans to construct coal handling and terminal facilities by Ridley Terminals Inc	230,000,000	203,038,797	
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	174,625,555	
Loans to Marine Industries Limited for acquisition of assets	40,000,000	40,000,000	
Loan to St Marys Paper Inc to modernize and expand a paper making facility at Sault Ste Marie, Ontario	15,000,000	10,525,000	
Loans for the restructuring of Maislin Industries Ltd	10,496,650[7]	10,496,650[7][11]	
Loan to Nardex Canada Ltée for the manufacture of radio-protection and radio-telecommunication systems	403,750	403,750	
Loans for the financing of Cheticamp Fishermen's Co-operative Society Ltd	360,000	209,093	
	571,260,400	*439,298,845*	

TABLE 12.10

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1988—*Concluded*

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)[1]
	$	$	%
Insurance programs of the Government—			
Insurance against accidents at nuclear installations under the Nuclear Liability Act[12]	675,000,000	641,068,858	
Insurance under the Fishing Vessel Insurance Plan[13]	18,092,487	453,056,000	
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees	7,000,000,000[14]	302,000,000	
	7,693,092,487	*1,396,124,858*	
Other explicit guarantees—			
Guarantees under the Prairie Grain Advance Payments Act	257,780,846	257,780,846	[15]
Guarantees under the Agriculture Products Co-operative Marketing Act	26,262,782	26,262,782	[15]
Guarantees of residual liabilities resulting from the devolution of Northern Canada Power Commission	1,500,000	1,397,405	
Guarantee against damage or loss that may be occasioned by a leased aircraft	603,825[7][16]	603,825[7]	
	286,147,453	*286,044,858*	
Total explicit guarantees	17,739,508,225	6,090,661,571	
PENDING AND THREATENED LITIGATION		2,534,063,511[7][17]	
Total[18]		8,624,725,082	

[1] Represents the average percentage over the most recent 5 years of net claims to the average amount of outstanding guarantees for the same period computed as at March 31, 1988. In some situations where historical data is not readily available, departmental estimates have been used.

[2] Includes committed guarantees for the following loans to be made: to Indians for on-reserve housing, $49,061,735; for Indian economic development, $678,631. As at March 31, 1988, no loans had been issued for these amounts.

[3] Letters of comfort have been issued by the Minister of Finance to the Bank of Canada with respect to funds advanced or guarantees provided by the Bank of Canada to the Bank for International Settlements (BIS). The letters pertain to BIS standby credit facilities in favour of the International Monetary Fund (IMF). The Government's potential liability and actual exposure on behalf of the IMF at March 31, 1988 amounted to 56.9 million Special Drawing Rights ($78,900,000 US).

[4] The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee per lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies depending upon the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

[5] An authorized limit has yet to be determined.

[6] Includes $399,548 attributable to the Canadian Industrial Renewal Board and $3,121,309 to the Atlantic Enterprise Program for projects undertaken in the province of Quebec.

[7] Amount denominated wholly or partially in a foreign currency and translated at the closing rate of exchange as at date of statement.

[8] Authorized limit for loan guarantees for on-reserve housing totals $575,000,000 (shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

[9] The Export Development Act (EDA) authorizes the Export Development Corporation (EDC) to make various loans and commitments to foreign borrowers on behalf of the Government of Canada to a maximum limit of $6 billion net of repayments. Included within this limit are outstanding loans made by other lenders who have recourse against EDC in the event of default by the borrower. Accordingly, the authorized limit for lenders with recourse in loans receivable will equate to the actual amount of contingent liability reported in accordance with the requirements of the EDA.

[10] The maximum aggregate amount that may be, or may have been paid from the Consolidated Revenue Fund (CRF) in previous, current or subsequent years with respect to all guarantees authorized and granted relative to Indian economic development, is set at $60 million. As at March 31, 1988, a total of $25,721,727 has been expended from the CRF leaving a balance of $34,278,273 available for disbursement.

[11] Maislin Industries Ltd was placed in receivership on July 11, 1983 and was declared bankrupt on October 19, 1983. To date, the Government has made interim payments totalling $18,500,000 US to creditors under a guarantee in the amount of $27,000,000 US. It is anticipated that the Government will be called upon to make a final payment to settle remaining obligations to creditors when certain issues are settled in US Bankruptcy Court, but the amount cannot be determined at present with any certainty.

[12] There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 14 Canadian nuclear installations as at March 31, 1988.

[13] The Fishing Vessel Insurance Plan is administered by the Government to assist fishermen to meet abnormal capital losses. A specified purpose account is credited with all amounts received by way of premiums, recoveries and with advances to the fund by the Government, such advances not to exceed $150,000 at any time. The fund is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Plan. As at March 31, 1988, the insured value of vessels under the Plan amounted to $453,056,000; the balance of the fund was $17,942,487 and outstanding claims against the fund totalled $1,100,000.

[14] The Export Development Act specifies that EDC may enter into contracts of insurance, re-insurance, related guarantees and other agreements up to a maximum of $7 billion, the authorized limit.

[15] Less than 0.1%.

[16] The Defence Production Act authorizes the Minister of the Department of Supply and Services to purchase or otherwise acquire defence supplies to the extent of $100 million in excess of receipts credited to the Defence Production Revolving Fund unless otherwise authorized by Parliament. Accordingly, the authorized limit of this item will equal the actual amount of contingent liability reported in accordance with total commitments authorized under the Defence Production Act up to the total approved limit.

[17] Includes $1.6 billion related to native statutory and treaty obligations representing plaintiffs' claims in 54 litigation cases. There are another 89 similar cases for which amounts are not stated in the claims, and for which it is not possible to determine the amounts that may be ultimately payable.

[18] Contingent gains. A contingent gain is a potential gain or possible recovery that may become an actuality when one or more future events occur or fail to occur. Three departments reported contingent gains as at March 31, 1988 totalling approximately $7 million.

SECTION 13

1987-88
PUBLIC ACCOUNTS

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Volume

2

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Prepared by the
Receiver General for Canada

public accounts of canada

1988

Volume II

Part I
Details of
Expenditures and Revenues

Canada

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes. **Volume I** presents a summary analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in Main and Supplementary Estimates and approved by Appropriation Acts;
    - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board contingency votes or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between activities, types of expenditures or transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
    - reserved allotments to cover over-expenditures of previous year's authorities.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending authorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*
  Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities, activities or transfer payments that no longer exist in the current year, the related total net expenditure of the previous year is reported as a single amount in line with the notation "Appropriation (activities or items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1	presents the source and disposition of budgetary authorities by ministry
Table 2	presents the source and disposition of non-budgetary authorities by ministry
Table 3	presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)
Table 4	presents expenditure by envelope for each ministry
Table 5	presents expenditure by standard object for each ministry
Table 6	presents revenue by main classification for each ministry

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by Statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years.

(b) Ministerial Sections (Sections 2 to 29)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.
- *Programs by Activity*
  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment.
- *Details of Amounts Credited to the Vote*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.
- *Revenue*
  This statement displays by program the nature of revenue collected for each main classification of revenue.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceeding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 1, 2 and 3) in Section 1.
- data in the *Details of Amounts Credited to the Vote* statement can be traced to the *Programs by Activity* statement and also to *Summary Table 5* in Section 1.
- data in the *Revenue* statement can be traced to *Summary Table 6* in Section 1.

SECTION 1

1987-88
PUBLIC ACCOUNTS

Summary Tables

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TABLE 1

General Summary
Budgetary (Expenditure)

Table 1 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture**					
24,656	1,742,041	1,773,119	–42,279	3,497,537		Department	3,348,479	124,817	...	24,241	2,303,174
...	4,697	...	...	4,697		Canadian Dairy Commission	4,446	251	...	...	4,442
...	19,757	...	...	19,757		Canadian Livestock Feed Board	18,634	1,123	...	...	17,156
...	15,000	...	...	15,000		Farm Credit Corporation	15,000	...	...	...	5,000
24,656	**1,781,495**	**1,773,119**	**–42,279**	**3,536,991**		**Total Ministry**	**3,386,559**	**126,191**	**...**	**24,241**	**2,329,772**
...	...	**126,611**	**1,170**	**127,781**	**3**	**Atlantic Canada Opportunities Agency**	**81,730**	**46,051**	**...**	**...**	**...**
					4	**Communications**					
16,525	278,667	17,349	12,163	324,704		Department	302,818	7,884	...	14,002	270,061
...	88,444	8,451	...	96,895		Canada Council	96,895	...	...	...	85,481
...	881,170	5,851	...	887,021		Canadian Broadcasting Corporation	887,021	...	...	...	855,101
...	108,522	13,438	...	121,960		Canadian Film Development Corporation	121,960	...	...	...	85,972
...	27,734	389	377	28,500		Canadian Radio-television and Telecommunications Commission	28,426	74	...	...	25,988
...	49,939	350	–2,293	47,996		National Archives of Canada	47,767	229	...	...	53,351
...	14,966	1,762	...	16,728		National Arts Centre Corporation	16,728	...	...	...	14,828
3,039	64,783	...	1,114	68,936		National Film Board	66,838	...	–839	2,937	61,222
...	35,608	...	1,257	36,865		National Library	36,243	622	...	...	36,135
985	98,589	17,221	–12,191	104,604		National Museums of Canada	101,801	1,067	...	1,736	85,602
20,549	**1,648,422**	**64,811**	**427**	**1,734,209**		**Total Ministry**	**1,706,497**	**9,876**	**–839**	**18,675**	**1,573,741**
					5	**Consumer and Corporate Affairs**					
...	130,958	27,281	1,811	160,050		Department	157,987	2,063	...	...	159,809
...	375,000	12,500	...	387,500		Canada Post Corporation	387,500	[1]	...	...	430,981
...	2,058	...	7	2,065		Competition Tribunal	877	1,188	...	...	993
...	...	580	...	580		Hazardous Materials Information Review Commission	332	248	...	...	...

...	...	600	...	600		Patented Medicine Prices Review Board	492	108	...	...	...
...	...	...	...	...		Restrictive Trade Practices Commission	...	...	...	...	1,362
...	6,531	...	...	6,531		Standards Council of Canada	6,531	...	...	...	6,935
...	**514,547**	**40,961**	**1,818**	**557,326**		**Total Ministry**	**553,719**	**3,607**	**...**	**...**	**600,080**
					6	**Employment and Immigration**					
...	4,641,953	−119,200	205,946	4,728,699		Department/Commission	4,610,642	118,057	...	...	4,862,810
...	11,912	1,000	92	13,004		Immigration Appeal Board	11,936	1,068	...	...	7,892
...	**4,653,865**	**−118,200**	**206,038**	**4,741,703**		**Total Ministry**	**4,622,578**	**119,125**	**...**	**...**	**4,870,702**
					7	**Energy, Mines and Resources**					
51,332	710,039	379,548	519,153	1,660,072		Department	1,044,511	570,303	−24,474	69,732	1,533,318[2]
...	23,329	...	154	23,483		Atomic Energy Control Board	22,876	607	...	...	22,294
...	169,276	8,000	...	177,276		Atomic Energy of Canada Limited	175,410	1,866	...	...	217,581
...	26,745	...	221	26,966		National Energy Board	25,618	1,348	...	...	25,565
18,205	...	...	...	18,205		Petro-Canada	...	18,205	...	...	...
...	60,500	6,900	...	67,400		Petro-Canada International Assistance Corporation	67,400	...	...	...	28,648
69,537	**989,889**	**394,448**	**519,528**	**1,973,402**		**Total Ministry**	**1,335,815**	**592,329**	**−24,474**	**69,732**	**1,827,406**[2]
...	**768,906**	**17,214**	**7,479**	**793,599**	**8**	**Environment**	**784,886**	**8,713**	**...**	**...**	**761,507**
					9	**External Affairs**					
12,315	889,759	43,424	10,173	955,671		Department	931,467	10,154	...	14,050	827,928
...	11,809	10,000	...	21,809		Canadian Commercial Corporation	21,808	1	...	...	16,095
...	4,000	...	...	4,000		Canadian Institute for International Peace and Security	4,000	...	...	...	3,000
...	2,103,100	(1)	−9,513	2,093,587		Canadian International Development Agency	2,068,571	25,016	...	...	1,900,755
...	50,000	...	−21,115	28,885		Export Development Corporation	28,885	...	...	...	...
...	6,500	...	...	6,500		International Centre for Ocean Development	6,400	100	...	...	4,000
...	105,900	2,200	...	108,100		International Development Research Centre	108,100	...	...	...	100,000
...	3,711	...	22	3,733		International Joint Commission	3,569	164	...	...	3,438
12,315	**3,174,779**	**55,624**	**−20,433**	**3,222,285**		**Total Ministry**	**3,172,800**	**35,435**	**...**	**14,050**	**2,855,216**
					10	**Finance**					
78,395	34,199,893	1,488,962	233,877	36,001,127		Department	35,924,132	2,672	...	74,323	32,712,790
...	46,686	...	360	47,046		Auditor General	45,644	1,402	...	...	44,210
...	26,039	...	−26,039	...		Insurance	...	...	...	...	...
...	...	...	70,680	70,680		Office of the Superintendent of Financial Institutions	1,200	29,480	...	40,000	28,119
...	2,638	...	53	2,691		Tariff Board	2,636	55	...	...	2,844
78,395	**34,275,256**	**1,488,962**	**278,931**	**36,121,544**		**Total Ministry**	**35,973,612**	**33,609**	**...**	**114,323**	**32,787,963**
...	**551,722**	**53,130**	**4,775**	**609,627**	**11**	**Fisheries and Oceans**	**608,496**	**1,131**	**...**	**...**	**578,859**

TABLE 1

General Summary
Budgetary (Expenditure)--*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	**7,232**	**775**	**208**	**8,215**	**12**	**Governor General**	**8,069**	**146**	...	...	**7,588**
					13	***Indian Affairs and Northern Development***					
5,619	2,687,853	66,333	35,253	2,795,058		Department	2,738,691	21,752	...	34,615	2,646,108[2]
...	...	52,626	-19,500	33,126		Northern Canada Power Commission	33,126	...	...	...	...
...	...	100,548	9,809	110,357		Western Diversification Office	52,261	58,096	...	...	...
5,619	**2,687,853**	**219,507**	**25,562**	**2,938,541**		**Total Ministry**	**2,824,078**	**79,848**	...	**34,615**	**2,646,108**[2]
					14	**Justice**					
...	332,724	83,954	846	417,524		Department	395,787	21,737	...	...	177,311
...	10,996	...	82	11,078		Canadian Human Rights Commission	10,428	650	...	...	9,497
...	123,200	7,757	-298	130,659		Commissioner for Federal Judicial Affairs	130,570	89	...	...	112,296
...	10,737	918	71	11,726		Federal Court of Canada	11,322	404	...	...	9,883
...	4,691	...	19	4,710		Law Reform Commission of Canada	4,306	404	...	...	4,245
...	3,777	97	48	3,922		Offices of the Information and Privacy Commissioners of Canada	3,905	17	...	...	3,614
...	7,188	920	239	8,347		Supreme Court of Canada	8,219	128	...	...	7,141
...	3,718	...	19	3,737		Tax Court of Canada	3,411	326	...	...	3,432
...	**497,031**	**93,646**	**1,026**	**591,703**		**Total Ministry**	**567,948**	**23,755**	...	...	**327,419**
					15	**Labour**					
...	190,675	17,345	1,398	209,418		Department	208,406	1,012	...	...	192,280
...	6,583	105	50	6,738		Canada Labour Relations Board	6,651	87	...	...	6,136
...	7,665	...	19	7,684		Canadian Centre for Occupational Health and Safety	7,684	[1]	...	...	7,777
...	**204,923**	**17,450**	**1,467**	**223,840**		**Total Ministry**	**222,741**	**1,099**	...	...	**206,193**
...	**10,339,999**	**208,729**	**32,387**	**10,581,115**	**16**	**National Defence**	**10,650,421**	**1,974**	**-71,280**	...	**9,873,335**[3]

					17	National Health and Welfare					
...	29,205,313	−147,875	−253,325	28,804,113		Department	28,798,867	5,246	...	...	27,612,295
...	171,670	3,000	84	174,754		Medical Research Council	174,740	14	...	...	167,934
...	**29,376,983**	**−144,875**	**−253,241**	**28,978,867**		**Total Ministry**	**28,973,607**	**5,260**	**...**	**...**	**27,780,229**
					18	National Revenue					
...	479,088	12,170	4,011	495,269		Customs and Excice	493,264	2,005	...	...	459,059
...	821,084	9,211	11,091	841,386		Taxation	835,251	6,135	...	...	777,034
...	**1,300,172**	**21,381**	**15,102**	**1,336,655**		**Total Ministry**	**1,328,515**	**8,140**	**...**	**...**	**1,236,093**
					19	Parliament					
...	30,752	197	1,608	32,557		The Senate	32,497	60	...	...	28,842
...	178,845	6,000	648	185,493		House of Commons	180,667	4,826	...	...	163,386
...	12,121	...	98	12,219		Library of Parliament	12,082	137	...	...	11,790
...	**221,718**	**6,197**	**2,354**	**230,269**		**Total Ministry**	**225,246**	**5,023**	**...**	**...**	**204,018**
					20	Privy Council					
...	44,408	1,817	303	46,528		Department	44,851	1,677	...	...	45,710
...	3,317	...	11	3,328		Canadian Intergovernmental Conference Secretariat	3,099	229	...	...	3,050
...	3,445	...	7,313	10,758		Chief Electoral Officer	10,625	133	...	...	9,628
...	10,609	262	77	10,948		Commissioner of Official Languages	10,843	105	...	...	10,093
...	9,077	285	68	9,430		Economic Council of Canada	9,122	308	...	...	8,771
...	8,910	...	69	8,979		Public Service Staff Relations Board	8,446	533	...	...	8,552
...	1,235	...	16	1,251		Security Intelligence Review Committee	1,231	20	...	...	1,231
...	**81,001**	**2,364**	**7,857**	**91,222**		**Total Ministry**	**88,217**	**3,005**	**...**	**...**	**87,035**
					21	Public Works					
227,010	1,283,728	(1)	132,545	1,643,283		Department	1,258,299	41,311	...	343,673	1,151,751
...	1,666,675	...	−585	1,666,090		Canada Mortgage and Housing Corporation	1,550,230	115,860	...	...	1,454,286
...	13,550	...	...	13,550		Defence Construction [1951] Limited	13,550	...	...	...	13,200 [3]
...	86,760	16,421	72	103,253		National Capital Commission	103,008	245	...	...	62,445
227,010	**3,050,713**	**16,421**	**132,032**	**3,426,176**		**Total Ministry**	**2,925,087**	**157,416**	**...**	**343,673**	**2,681,682** [3]
					22	Regional Industrial Expansion					
...	1,150,667	387,747	−112,745	1,425,669		Department	1,237,093	188,576	...	...	1,165,369
...	111,014	...	...	111,014		Cape Breton Development Corporation	101,436	9,578	...	...	163,882
69,400	61,449	23,000	566	154,415		Federal Business Development Bank	77,765	250	...	76,400	54,851
...	9,103	300	64	9,467		Investment Canada	9,430	37	...	...	9,078
69,400	**1,332,233**	**411,047**	**−112,115**	**1,700,565**		**Total Ministry**	**1,425,724**	**198,441**	**...**	**76,400**	**1,393,180**

TABLE 1

General Summary
Budgetary (Expenditure) --*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					23	**Science and Technology**					
...	27,051	8,790	411	36,252		Ministry of State	30,600	5,652	...	...	16,406
...	408,265	28,264	1,657	438,186		National Research Council of Canada	427,631	10,555	...	...	412,859
...	331,136	7,346	57	338,539		Natural Sciences and Engineering Research Council	338,209	330	...	...	319,792
...	2,724	...	58	2,782		Science Council of Canada	2,782	[1]	...	...	2,625
...	**769,176**	**44,400**	**2,183**	**815,759**		**Total Ministry**	**799,222**	**16,537**	**...**	**...**	**751,682**
					24	**Secretary of State**					
...	3,282,462	-52,428	-44,361	3,185,673		Department	3,181,305	4,368	...	...	3,144,682
...	2,660	500	...	3,160		Advisory Council on the Status of Women	3,154	6	...	...	2,507
9,135	126,772	...	369	136,276		Public Service Commission	125,517	2,539	...	8,220	124,849
...	67,954	2,000	41	69,995		Social Sciences and Humanities Research Council	69,907	88	...	...	69,845
...	2,848	158	21	3,027		Status of Women--Office of the Co-ordinator	2,854	173	...	...	2,474
9,135	**3,482,696**	**-49,770**	**-43,930**	**3,398,131**		**Total Ministry**	**3,382,737**	**7,174**	**...**	**8,220**	**3,344,357**
					25	**Solicitor General**					
...	25,966	500	198	26,664		Department	26,261	403	...	...	140,414
...	133,589	3,272	7	136,868		Canadian Security Intelligence Service	136,331	537	...	...	132,256
...	799,087	...	4,600	803,687		Correctional Service	763,025	40,662	...	...	759,083
...	15,741	1,520	907	18,168		National Parole Board	18,109	59	...	...	15,925
...	914,407	68,794	11,580	994,781		Royal Canadian Mounted Police	961,616	33,165	...	...	834,618
...	**1,888,790**	**74,086**	**17,292**	**1,980,168**		**Total Ministry**	**1,905,342**	**74,826**	**...**	**...**	**1,882,296**
					26	**Supply and Services**					
242,733	536,267	18,484	-20,882	776,602		Department	541,347	6,348	...	228,907	553,209
...	213,267	6,315	8,550	228,132		Statistics Canada	227,482	650	...	...	300,827
242,733	**749,534**	**24,799**	**-12,332**	**1,004,734**		**Total Ministry**	**768,829**	**6,998**	**...**	**228,907**	**854,036**

					27	Transport					
165,829	2,255,521	1,476,563	52,382	3,950,295		Department	3,579,472	161,918	..	208,905	2,435,558
...	16,018	56	108	16,182		Canadian Aviation Safety Board	16,093	89	..	...	15,394
...	1,046	...	4	1,050		Civil Aviation Tribunal	783	269	..	...	654
...	20,951	...	15	20,966		Grain Transportation Agency Administrator	5,759	15,207	...	...	3,154
...	927,075	239,546	-10,036	1,156,585		National Transportation Agency	1,156,217	368	...	...	883,346
...	518	...	...	518		Northern Pipeline Agency	255	263	...	...	409
165,829	**3,221,129**	**1,716,165**	**42,473**	**5,145,596**		**Total Ministry**	**4,758,577**	**178,114**	**...**	**208,905**	**3,338,515**
					28	Treasury Board					
...	890,936	(1)	-265,249	625,687		Secretariat	330,205	295,482	...	...	293,562
...	12,974	...	...	12,974		Comptroller General	12,779	195	...	...	12,920
...	18,280	...	63,271	81,551		Privatization and Regulatory Affairs	74,804	6,747	...	...	4,790
...	**922,190**	**(1)**	**-201,978**	**720,212**		**Total Ministry**	**417,788**	**302,424**	**...**	**...**	**311,272**
...	**1,648,815**	**1,334**	**18,176**	**1,668,325**	29	Veterans Affairs	**1,611,678**	**56,647**	**...**	**...**	**1,588,746**
925,178	**110,141,869**	**6,560,336**	**631,977**	**118,258,560**		**Total Government**	**115,110,518**	**2,102,894**	**-96,593**	**1,141,741**	**106,699,030** [2]

(1) Less than $500.

2 The Environmental Studies Revolving Funds ceased operations on April 1, 1987. Therefore, both revenues and expenditures of the previous year were restated by $824,583 in Energy, Mines and Resources and by $584,405 in Indian Affairs and Northern Development.

3 Defence Construction [1951] Limited was transferred from National Defence to Public Works. The previous year's figures have been adjusted by $13,200,000.

TABLE 2

General Summary
Non-budgetary (Loans, Investments and Advances)

Table 2 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
248,890	...	...	...	248,890	2	**Agriculture**					
60,000	...	...	...	60,000		Canadian Dairy Commission	-39,514	...	...	288,404	-14,717
594,787	...	...	80,600	675,387		Canadian Livestock Feed Board	...	...	...	60,000	...
						Farm Credit Corporation	179,000	...	...	496,387	-591,155
903,677	**...**	**...**	**80,600**	**984,277**		**Total Ministry**	**139,486**	**...**	**...**	**844,791**	**-605,872**
...	...	5,000	...	5,000	3	**Atlantic Canada Opportunities Agency**	...	5,000	...	...	...
40,000	10	...	...	40,010	4	**Communications**	10	...	...	40,000	...
500,000	...	...	...	500,000	5	**Consumer and Corporate Affairs**					
						Canada Post Corporation	...	...	...	500,000	...
500,000	**...**	**...**	**...**	**500,000**		**Total Ministry**	**...**	**...**	**...**	**500,000**	**...**
28,003	...	5,500	-5,500	28,003	6	**Employment and Immigration**					
						Department/Commission	5,703	...	...	22,300	4,360
28,003	**...**	**5,500**	**-5,500**	**28,003**		**Total Ministry**	**5,703**	**...**	**...**	**22,300**	**4,360**
42,196	1,000	...	...	43,196	7	**Energy, Mines and Resources**					
						Department		43,196	...	...	20,400
3,857,728	...	...	...	3,857,728		Petro-Canada	...	...	...	3,857,728	...
3,899,924	**1,000**	**...**	**...**	3,900,924		**Total Ministry**	**...**	**43,196**	**...**	**3,857,728**	**20,400**

					9	External Affairs					
41,413	8,255	120	–8,987	40,801		Department	–886	7	...	41,680	–1,440
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
1,800,003	(1)	...	516,860	2,316,863		Canadian International Development Agency	92,320	17,779	...	2,206,764	306,178
9,003,340	–24,000	...	555,831	9,535,171		Export Development Corporation	–40,355	...	...	9,575,526	–85,877
10,854,756	**–15,745**	**120**	**1,063,704**	**11,902,835**		**Total Ministry**	**51,079**	**17,786**	**...**	**11,833,970**	**218,861**
					10	Finance					
3,136,961	671	30,868	172,995	3,341,495		Department	343,052	26,517	...	2,971,926	276,382
296,836	...	14,500	1,485,500	1,796,836		Canada Deposit Insurance Corporation	130,500	...	...	1,666,336	268,164
3,433,797	**671**	**45,368**	**1,658,495**	**5,138,331**		**Total Ministry**	**473,552**	**26,517**	**...**	**4,638,262**	**544,546**
					11	Fisheries and Oceans					
150	...	...	...	150		Department	...	...	...	150	...
26,000	...	...	...	26,000		Canadian Saltfish Corporation	4,850	...	...	21,150	6,577
27,000	...	...	...	27,000		Freshwater Fish Marketing Corporation	2,200	...	...	24,800	–15,152
53,150	**...**	**...**	**...**	**53,150**		**Total Ministry**	**7,050**	**...**	**...**	**46,100**	**–8,575**
					13	Indian Affairs and Northern Development					
58,119	44,303	2,146	...	104,568		Department	47,593	615	...	56,360	32,658
...	...	6,743	...	6,743		Northern Canada Power Commission	...	6,743	...	...	11,600
58,119	**44,303**	**8,889**	**...**	**111,311**		**Total Ministry**	**47,593**	**7,358**	**...**	**56,360**	**44,258**
...	**...**	**...**	**538**	**538**	15	**Labour**	**538**	**...**	**...**	**...**	**375**
45,624	**...**	**...**	**...**	**45,624**	16	**National Defence**	**1,436**	**...**	**...**	**44,188**	**–6,825**
					21	Public Works					
4,323,207	–117,800	...	142,800	4,348,207		Canada Mortgage and Housing Corporation	167,100	8,500	...	4,172,607	193,900
4,323,207	**–117,800**	**...**	**142,800**	**4,348,207**		**Total Ministry**	**167,100**	**8,500**	**...**	**4,172,607**	**193,900**
					22	Regional Industrial Expansion					
1,948	16,200	110,000	–15,400	112,748		Department	110,000	800	...	1,948	...
17,978	...	...	...	17,978		Cape Breton Development Corporation	14,896	...	...	3,082	4,379
1,228,325	...	...	16,278	1,244,603		Federal Business Development Bank	–51,000	...	...	1,295,603	–93,000
1,248,251	**16,200**	**110,000**	**878**	**1,375,329**		**Total Ministry**	**73,896**	**800**	**...**	**1,300,633**	**–88,621**

TABLE 2

General Summary
Non-budgetary (Loans, Investments and Advances)--*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
24	...	...	...	24	25	Solicitor General Correctional Service	1	...	...	23	1
24	**...**	**...**	**...**	**24**		**Total Ministry**	**1**	**...**	**...**	**23**	**1**
...	...	...	8,000	8,000	26	Supply and Services Department	8,000	...	...	...	–15,000
8,787	...	...	14,000	22,787		Royal Canadian Mint	–2,989	...	...	25,776	–3,129
8,787	**...**	**...**	**22,000**	**30,787**		**Total Ministry**	**5,011**	**...**	**...**	**25,776**	**–18,129**
20,000	2,000	...	...	22,000	27	Transport Department	1,000	1,000	...	20,000	...
995,402	...	...	...	995,402		Air Canada	–22,021	...	...	1,017,423	–20,509
1,015,402	**2,000**	**...**	**...**	**1,017,402**		**Total Ministry**	**–21,021**	**1,000**	**...**	**1,037,423**	**–20,509**
381,357	...	(1)	–229,651	151,706	28	Treasury Board Privatization and Regulatory Affairs	...	15,400	...	136,306	15,240
381,357	**...**	**(1)**	**–229,651**	**151,706**		**Total Ministry**	**...**	**15,400**	**...**	**136,306**	**15,240**
469,793	**...**	**...**	**...**	**469,793**	**29**	**Veterans Affairs**	**–23,461**	**...**	**...**	**493,254**	**–26,815**
27,263,871	**–69,361**	**174,877**	**2,733,864**	**30,103,251**		**Total Government**	**927,973**	**125,557**	**...**	**29,049,721**	**266,595**

(1) Less than $500.

TABLE 3

General Summary
Voted and Statutory Authorities

Table 3 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture**					
20,893	1,305,975	1,654,119	1,557	2,982,544		Budgetary--Voted	2,835,460	126,191	...	20,893	1,851,312
3,763	475,520	119,000	-43,836	554,447		Statutory	551,099	...	...	3,348	478,460
24,656	**1,781,495**	**1,773,119**	**-42,279**	**3,536,991**			**3,386,559**	**126,191**	**...**	**24,241**	**2,329,772**
903,677	**...**	**...**	**80,600**	**984,277**		Non-budgetary--Statutory	139,486	...	...	844,791	-605,872
					3	**Atlantic Canada Opportunities Agency**					
...	...	126,611	...	126,611		Budgetary--Voted	80,560	46,051	...	...	...
...	...	...	1,170	1,170		Statutory	1,170	...	...	...	...
...	**...**	**126,611**	**1,170**	**127,781**			**81,730**	**46,051**	**...**	**...**	**...**
...	**...**	**5,000**	**...**	**5,000**		Non-budgetary--Voted	...	5,000	...	...	...
					4	**Communications**					
985	1,618,663	64,811	-2,475	1,681,984		Budgetary--Voted	1,671,211	9,876	-839	1,736	1,548,025
19,564	29,759	...	2,902	52,225		Statutory	35,286	...	...	16,939	25,716
20,549	**1,648,422**	**64,811**	**427**	**1,734,209**			**1,706,497**	**9,876**	**-839**	**18,675**	**1,573,741**
...	10	...	...	10		Non-budgetary--Voted	10	...	...	...	...
40,000	...	...	...	40,000		Statutory	...	...	...	40,000	...
40,000	**10**	**...**	**...**	**40,010**			**10**	**...**	**...**	**40,000**	**...**

TABLE 3

General Summary
Voted and Statutory Authorities--*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					5	**Consumer and Corporate Affairs**					
...	471,661	15,961	528	488,150		Budgetary--Voted	484,543	3,607	...	...	457,693
...	42,886	25,000	1,290	69,176		Statutory	69,176	...	...	...	142,387
...	**514,547**	**40,961**	**1,818**	**557,326**			**553,719**	**3,607**	**...**	**...**	**600,080**
500,000	**...**	**...**	**...**	**500,000**		Non-budgetary--Statutory	...	...	...	500,000	...
					6	**Employment and Immigration**					
...	1,751,701	11,800	179,947	1,943,448		Budgetary--Voted	1,824,323	119,125	...	...	1,844,886
...	2,902,164	–130,000	26,091	2,798,255		Statutory	2,798,255	...	...	...	3,025,816
...	**4,653,865**	**–118,200**	**206,038**	**4,741,703**			**4,622,578**	**119,125**	**...**	**...**	**4,870,702**
28,003	**...**	**5,500**	**–5,500**	**28,003**		Non-budgetary--Statutory	5,703	...	...	22,300	4,360
					7	**Energy, Mines and Resources**					
...	898,895	33,948	1,167	934,010		Budgetary--Voted	944,004	14,480	–24,474	...	1,762,778
69,537	90,994	360,500	518,361	1,039,392		Statutory	391,811	577,849	...	69,732	64,628
69,537	**989,889**	**394,448**	**519,528**	**1,973,402**			**1,335,815**	**592,329**	**–24,474**	**69,732**	**1,827,406**
...	1,000	...	...	1,000		Non-budgetary--Voted	...	1,000	...	...	20,400
3,899,924	...	...	...	3,899,924		Statutory	...	42,196	...	3,857,728	...
3,899,924	**1,000**	**...**	**...**	**3,900,924**			**...**	**43,196**	**...**	**3,857,728**	**20,400**
					8	**Environment**					
...	712,890	17,214	3,159	733,263		Budgetary--Voted	724,550	8,713	...	...	705,833
...	56,016	...	4,320	60,336		Statutory	60,336	...	...	...	55,674
...	**768,906**	**17,214**	**7,479**	**793,599**			**784,886**	**8,713**	**...**	**...**	**761,507**

					9	**External Affairs**					
...	2,945,967	55,624	10,367	3,011,958		Budgetary--Voted	2,976,523	35,435	...	...	2,670,125
12,315	228,812	...	–30,800	210,327		Statutory	196,277	...	...	14,050	185,091
12,315	**3,174,779**	**55,624**	**–20,433**	**3,222,285**			**3,172,800**	**35,435**	**...**	**14,050**	**2,855,216**
1,656,968		120	21,838	1,678,926		Non-budgetary--Voted	90,972	17,786	...	1,570,168	304,244
9,197,788	–15,745	...	1,041,866	10,223,909		Statutory	–39,893	...	...	10,263,802	–85,383
10,854,756	**–15,745**	**120**	**1,063,704**	**11,902,835**			**51,079**	**17,786**	**...**	**11,833,970**	**218,861**
					10	**Finance**					
...	134,793	10,759	35	145,587		Budgetary--Voted	118,207	27,380	...	...	125,871
78,395	34,140,463	1,478,203	278,896	35,975,957		Statutory	35,855,405	6,229	...	114,323	32,662,092
78,395	**34,275,256**	**1,488,962**	**278,931**	**36,121,544**			**35,973,612**	**33,609**	**...**	**114,323**	**32,787,963**
...	671	26,368	342,530	369,569		Non-budgetary--Voted	343,052	26,517	...	...	276,382
3,433,797	...	19,000	1,315,965	4,768,762		Statutory	130,500	...	...	4,638,262	268,164
3,433,797	**671**	**45,368**	**1,658,495**	**5,138,331**			**473,552**	**26,517**	**...**	**4,638,262**	**544,546**
					11	**Fisheries and Oceans**					
...	514,148	53,130	3,951	571,229		Budgetary--Voted	570,098	1,131	...	...	541,349
...	37,574	...	824	38,398		Statutory	38,398	...	...	...	37,510
...	**551,722**	**53,130**	**4,775**	**609,627**			**608,496**	**1,131**	**...**	**...**	**578,859**
53,150	**...**	**...**	**...**	**53,150**		Non-budgetary--Voted	7,050	...	...	46,100	–8,575
					12	**Governor General**					
...	6,355	775	151	7,281		Budgetary--Voted	7,135	146	...	...	6,793
...	877	...	57	934		Statutory	934	...	...	...	795
...	**7,232**	**775**	**208**	**8,215**			**8,069**	**146**	**...**	**...**	**7,588**
					13	**Indian Affairs and Northern Development**					
337	2,655,118	166,881	181	2,822,517		Budgetary--Voted	2,742,332	79,848	...	337	2,585,551
5,282	32,735	52,626	25,381	116,024		Statutory	81,746	...	...	34,278	60,557
5,619	**2,687,853**	**219,507**	**25,562**	**2,938,541**			**2,824,078**	**79,848**	**...**	**34,615**	**2,646,108**
58,119	14,303	8,889	...	81,311		Non-budgetary--Voted	17,593	7,358	...	56,360	14,258
...	30,000	...	...	30,000		Statutory	30,000	...	...	...	30,000
58,119	**44,303**	**8,889**	**...**	**111,311**			**47,593**	**7,358**	**...**	**56,360**	**44,258**

TABLE 3

General Summary
Voted and Statutory Authorities --*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	361,396	86,046	54	447,496	14	**Justice**					
...	135,635	7,600	972	144,207		Budgetary--Voted	423,741	23,755	...	...	204,699
						Statutory	144,207	...	...	...	122,720
...	**497,031**	**93,646**	**1,026**	**591,703**			**567,948**	**23,755**	...	...	**327,419**
...	71,642	850	2,226	74,718	15	**Labour**					
...	133,281	16,600	-759	149,122		Budgetary--Voted	73,619	1,099	...	...	72,985
						Statutory	149,122	...	...	...	133,208
...	**204,923**	**17,450**	**1,467**	**223,840**			**222,741**	**1,099**	...	...	**206,193**
...	...	...	**538**	**538**		Non-budgetary--Statutory	538	...	...	...	375
...	9,494,385	208,729	9,875	9,712,989	16	**National Defence**					
...	845,614	...	22,512	868,126		Budgetary--Voted	9,782,295	1,974	-71,280	...	9,066,529
						Statutory	868,126	...	...	...	806,806
...	**10,339,999**	**208,729**	**32,387**	**10,581,115**			**10,650,421**	**1,974**	**-71,280**	...	**9,873,335**
45,624	...	...	...	**45,624**		Non-budgetary--Voted	1,436	...	...	44,188	-6,825
...	1,139,637	70,925	23	1,210,585	17	**National Health and Welfare**					
...	28,237,346	-215,800	-253,264	27,768,282		Budgetary--Voted	1,205,325	5,260	...	...	1,131,433
						Statutory	27,768,282	...	...	...	26,648,796
...	**29,376,983**	**-144,875**	**-253,241**	**28,978,867**			**28,973,607**	**5,260**	...	...	**27,780,229**
...	1,154,901	21,381	3,745	1,180,027	18	**National Revenue**					
...	145,271	...	11,357	156,628		Budgetary--Voted	1,171,887	8,140	...	...	1,091,467
						Statutory	156,628	...	...	...	144,626
...	**1,300,172**	**21,381**	**15,102**	**1,336,655**			**1,328,515**	**8,140**	...	...	**1,236,093**

					19	**Parliament**					
...	153,221	6,197	1,504	160,922		Budgetary--Voted	155,899	5,023	...	...	137,561
...	68,497	...	850	69,347		Statutory	69,347	...	...	...	66,457
...	**221,718**	**6,197**	**2,354**	**230,269**			**225,246**	**5,023**	**...**	**...**	**204,018**
					20	**Privy Council**					
...	72,581	2,364	26	74,971		Budgetary--Voted	71,966	3,005	...	...	72,373
...	8,420	...	7,831	16,251		Statutory	16,251	...	...	...	14,662
...	**81,001**	**2,364**	**7,857**	**91,222**			**88,217**	**3,005**	**...**	**...**	**87,035**
					21	**Public Works**					
...	2,753,418	16,421	3,915	2,773,754		Budgetary--Voted	2,616,338	157,416	...	...	2,453,318
227,010	297,295	...	128,117	652,422		Statutory	308,749	...	...	343,673	228,364
227,010	**3,050,713**	**16,421**	**132,032**	**3,426,176**			**2,925,087**	**157,416**	**...**	**343,673**	**2,681,682**
...	25,000	...	...	25,000		Non-budgetary--Voted	16,500	8,500	...	...	8,100
4,323,207	–142,800	...	142,800	4,323,207		Statutory	150,600	...	...	4,172,607	185,800
4,323,207	**–117,800**	**...**	**142,800**	**4,348,207**			**167,100**	**8,500**	**...**	**4,172,607**	**193,900**
					22	**Regional Industrial Expansion**					
...	1,217,218	411,047	–79,086	1,549,179		Budgetary--Voted	1,350,738	198,441	...	...	1,304,206
69,400	115,015	...	–33,029	151,386		Statutory	74,986	...	...	76,400	88,974
69,400	**1,332,233**	**411,047**	**–112,115**	**1,700,565**			**1,425,724**	**198,441**	**...**	**76,400**	**1,393,180**
19,926	16,200	110,000	–15,400	130,726		Non-budgetary--Voted	124,896	800	...	5,030	4,379
1,228,325	...	...	16,278	1,244,603		Statutory	–51,000	...	...	1,295,603	–93,000
1,248,251	**16,200**	**110,000**	**878**	**1,375,329**			**73,896**	**800**	**...**	**1,300,633**	**–88,621**
					23	**Science and Technology**					
...	745,468	44,400	372	790,240		Budgetary--Voted	773,703	16,537	...	...	728,643
...	23,708	...	1,811	25,519		Statutory	25,519	...	...	...	23,039
...	**769,176**	**44,400**	**2,183**	**815,759**			**799,222**	**16,537**	**...**	**...**	**751,682**
					24	**Secretary of State**					
...	714,436	29,230	122	743,788		Budgetary--Voted	736,614	7,174	...	...	728,423
9,135	2,768,260	–79,000	–44,052	2,654,343		Statutory	2,646,123	...	...	8,220	2,615,934
9,135	**3,482,696**	**–49,770**	**–43,930**	**3,398,131**			**3,382,737**	**7,174**	**...**	**8,220**	**3,344,357**

TABLE 3

General Summary
Voted and Statutory Authorities *--Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	1,672,083	74,086	1,949	1,748,118	25	**Solicitor General**					
...	216,707	...	15,343	232,050		Budgetary--Voted	1,673,292	74,826	...	...	1,669,365
						Statutory	232,050	...	...	...	212,931
...	**1,888,790**	**74,086**	**17,292**	**1,980,168**			**1,905,342**	**74,826**	**...**	**...**	**1,882,296**
24	**...**	**...**	**...**	**24**		Non-budgetary--Voted	1	...	...	23	1
...	420,557	24,799	7,917	453,273	26	**Supply and Services**					
242,733	328,977	...	-20,249	551,461		Budgetary--Voted	446,275	6,998	...	...	523,988
						Statutory	322,554	...	...	228,907	330,048
242,733	**749,534**	**24,799**	**-12,332**	**1,004,734**			**768,829**	**6,998**	**...**	**228,907**	**854,036**
8,787	**...**	**...**	**22,000**	**30,787**		Non-budgetary--Statutory	5,011	...	...	25,776	-18,129
...	2,296,031	1,478,457	11,570	3,786,058	27	**Transport**					
165,829	925,098	237,708	30,903	1,359,538		Budgetary--Voted	3,607,944	178,114	...	...	2,425,620
						Statutory	1,150,633	...	...	208,905	912,895
165,829	**3,221,129**	**1,716,165**	**42,473**	**5,145,596**			**4,758,577**	**178,114**	**...**	**208,905**	**3,338,515**
...	2,000	...	...	2,000		Non-budgetary--Voted	1,000	1,000	...	...	...
1,015,402	...	...	...	1,015,402		Statutory	-22,021	...	...	1,037,423	-20,509
1,015,402	**2,000**	**...**	**...**	**1,017,402**			**-21,021**	**1,000**	**...**	**1,037,423**	**-20,509**

					28	Treasury Board					
...	914,128		-264,154	649,974		Budgetary--Voted	347,550	302,424	...		295,621
...	8,062	...	62,176	70,238		Statutory	70,238	.	.	.	15,651
...	**922,190**		**-201,978**	**720,212**			**417,788**	**302,424**	**...**	**...**	**311,272**
26,857	...		120,349	147,206		Non-budgetary--Voted		15,400	...	131,806	15,240
354,500	.	.	-350,000	4,500		Statutory	.	.	..	4,500	
381,357	**...**		**-229,651**	**151,706**			**...**	**15,400**	**...**	**136,306**	**15,240**
					29	Veterans Affairs					
...	1,629,637	1,334	16,291	1,647,262		Budgetary--Voted	1,590,615	56,647	...	..	1,569,321
...	19,178	...	1,885	21,063		Statutory	21,063	...	...	...	19,425
...	**1,648,815**	**1,334**	**18,176**	**1,668,325**			**1,611,678**	**56,647**	**...**	**...**	**1,588,746**
469,793	**...**	**...**	**...**	**469,793**		Non-budgetary--Statutory	23,461			493,254	-26,815
						Total Government					
22,215	**37,826,905**	**4,687,899**	**-85,083**	**42,451,936**		Budgetary--Voted	41,006,747	**1,518,816**	**-96,593**	**22,966**	**37,575,768**
902,963	**72,314,164**	**1,872,437**	**717,060**	**75,806,624**		Statutory	74,103,771	**584,078**	**...**	**1,118,775**	**69,123,262**
925,178	**110,141,069**	**6,560,336**	**631,977**	**118,258,560**			**115,110,518**	**2,102,894**	**-96,593**	**1,141,741**	**106,699,030**
1,860,668	**59,184**	**150,377**	**469,317**	**2,539,546**		Non-budgetary--Voted	602,510	**83,361**	**...**	**1,853,675**	**627,604**
25,403,203	**-128,545**	**24,500**	**2,264,547**	**27,563,705**		Statutory	325,463	**42,196**	**...**	**27,196,046**	**-361,009**
27,263,871	**-69,361**	**174,877**	**2,733,864**	**30,103,251**			**927,973**	**125,557**	**...**	**29,049,721**	**266,595**
1,882,883	**37,886,089**	**4,838,276**	**384,234**	**44,991,482**		Voted	41,609,257	**1,602,177**	**-96,593**	**1,876,641**	**38,203,372**
26,306,166	**72,185,619**	**1,896,937**	**2,981,607**	**103,370,329**		Statutory	74,429,234	**626,274**	**...**	**28,314,821**	**68,762,253**
28,189,049	**110,071,708**	**6,735,213**	**3,365,841**	**148,361,811**		Total Government	**116,038,491**	**2,228,451**	**-96,593**	**30,191,462**	**106,965,625**

(1) Less than $500.

TABLE 4

General Summary
Expenditure by Envelope

Table 4 presents expenditure by envelope for each ministry. Total net expenditure by envelope is segregated into expenditure with outside parties and expenditure internal to the Government. In addition, total expenditure with outside parties is presented on both a gross and net basis. The difference between gross an net expenditure with outside parties is revenue credited to appropriations from outside parties.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as an accounting entity while expenditure internal to the Government represents expenditure incurred as a result of transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

The "Total" column of this table presents the total expenditure reported for each ministry in the ministerial sections of this volume.

The last part of this table reconciles total expenditure reported by ministries with expenditure reported in the audited Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, and the elimination of expenditure internal to the Government. "Total net expenditure" represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government as set out in Note 1 to the audited financial statements of the Government in Section 2 of Volume I.

(in thousands of dollars)

Section	Department or agency	Social development	Economic and regional development	Defence	Fiscal arrangements	Services to Government	External affairs and aid	Parliament	Public debt	Total
2	**Agriculture**									
	Department	...	3,348,479	...	...	...	...	...	...	3,348,479
	Canadian Dairy Commission	...	4,446	...	...	...	...	...	...	4,446
	Canadian Livestock Feed Board	...	18,634	...	...	...	...	...	...	18,634
	Farm Credit Corporation	...	15,000	...	...	...	...	...	...	15,000
	Total Ministry	**...**	**3,386,559**	**...**	**...**	**...**	**...**	**...**	**...**	**3,386,559**
3	**Atlantic Canada Opportunities Agency**	**...**	**81,730**	**...**	**...**	**...**	**...**	**...**	**...**	**81,730**
4	**Communications**									
	Department	133,980	168,838	...	...	...	...	...	...	302,818
	Canada Council	96,895	...	...	...	...	...	...	...	96,895
	Canadian Broadcasting Corporation	887,021	...	...	...	...	...	...	...	887,021
	Canadian Film Development Corporation	121,960	...	...	...	...	...	...	...	121,960

Canadian Radio-television and Telecommunications Commission	28,426	...	...	...	...	...	...	...	28,426
National Archives of Canada	47,767	...	...	...	...	...	...	...	47,767
National Arts Centre Corporation	16,728	...	...	...	...	...	...	...	16,728
National Film Board	66,838	...	...	...	...	...	...	...	66,838
National Library	36,243	...	...	...	...	...	...	...	36,243
National Museums of Canada	101,801	...	...	...	...	...	...	...	101,801
Total Ministry	**1,537,659**	**168,838**	**...**	**...**	**...**	**...**	**...**	**...**	**1,706,497**
5 Consumer and Corporate Affairs									
Department	...	157,987	...	...	...	...	...	...	157,987
Canada Post Corporation	...	...	...	...	387,500	...	...	...	387,500
Competition Tribunal	...	877	...	...	...	...	...	...	877
Hazardous Materials Information Review Commission	...	332	...	...	...	...	...	...	332
Patented Medicine Prices Review Board	...	492	...	...	...	...	...	...	492
Standards Council of Canada	...	6,531	...	...	...	...	...	...	6,531
Total Ministry	**...**	**166,219**	**...**	**...**	**387,500**	**...**	**...**	**...**	**553,719**
6 Employment and Immigration									
Department/Commission	4,610,642	...	...	...	...	...	...	...	4,610,642
Immigration Appeal Board	11,936	...	...	...	...	...	...	...	11,936
Total Ministry	**4,622,578**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**4,622,578**
7 Energy, Mines and Resources									
Department	...	1,044,511	...	...	...	...	...	...	1,044,511
Atomic Energy Control Board	...	22,876	...	...	...	...	...	...	22,876
Atomic Energy of Canada Limited	...	175,410	...	...	...	...	...	...	175,410
National Energy Board	...	25,618	...	...	...	...	...	...	25,618
Petro-Canada International Assistance Corporation	...	...	...	...	...	67,400	..	...	67,400
Total Ministry	**...**	**1,268,415**	**...**	**...**	**...**	**67,400**	**...**	**...**	**1,335,815**
8 Environment	**784,886**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**784,886**
9 External Affairs									
Department	...	19,169	...	...	...	912,298	...	...	931,467
Canadian Commercial Corporation	...	21,808	...	...	...	...	...	...	21,808
Canadian Institute for International Peace and Security	...	...	...	...	...	4,000	...	...	4,000
Canadian International Development Agency	...	...	...	...	...	2,068,571	...	...	2,068,571
Export Development Corporation	...	28,885	...	...	...	...	...	...	28,885
International Centre for Ocean Development	...	...	...	...	...	6,400	...	...	6,400

TABLE 4

General Summary
Expenditure by Envelope--*Continued*
(in thousands of dollars)

Section	Department or agency	Social development	Economic and regional development	Defence	Fiscal arrangements	Services to Government	External affairs and aid	Parliament	Public debt	Total
	International Development Research Centre	...	...	...	...	...	108,100	...	...	108,100
	International Joint Commission	...	...	...	...	...	3,569	...	...	3,569
	Total Ministry	...	**69,862**	...	...	...	**3,102,938**	...	...	**3,172,800**
10	**Finance**									
	Department									
	Auditor General	...	...	...	6,473,239	153,997	257,218	...	29,039,678	35,924,132
	Office of the Superintendent of Financial Institutions	...	...	...	...	45,644	...	...	...	45,644
	Tariff Board	...	...	...	...	1,200	...	...	...	1,200
		...	...	...	...	2,636	...	...	...	2,636
	Total Ministry	...	...	...	**6,473,239**	**203,477**	**257,218**	...	**29,039,678**	**35,973,612**
11	**Fisheries and Oceans**	...	**608,496**	...	...	...	...	...	...	**608,496**
12	**Governor General**	...	...	...	...	**8,069**	...	...	...	**8,069**
13	**Indian Affairs and Northern Development**									
	Department	2,738,691	...	...	...	...	...	...	...	2,738,691
	Northern Canada Power Commission	33,126	...	...	...	...	...	...	...	33,126
	Western Diversification Office	...	52,261	...	...	...	...	...	...	52,261
	Total Ministry	**2,771,817**	**52,261**	...	...	...	...	...	...	**2,824,078**

14	**Justice**									
	Department	395,787	...	...	...	...	...	...	...	395,787
	Canadian Human Rights Commission	10,428	...	...	...	...	...	...	...	10,428
	Commissioner for Federal Judicial Affairs	130,570	...	...	...	...	...	...	...	130,570
	Federal Court of Canada	11,322	...	...	...	...	...	...	...	11,322
	Law Reform Commission of Canada	4,306	...	...	...	...	...	...	...	4,306
	Offices of the Information and Privacy Commissioners of Canada	3,905	...	...	...	...	...	...	...	3,905
	Supreme Court of Canada	8,219	...	...	...	...	...	...	...	8,219
	Tax Court of Canada	3,411	...	...	...	...	...	...	...	3,411
	Total Ministry	**567,948**	...	...	...	...	...	...	...	**567,948**
15	**Labour**									
	Department	...	208,406	...	...	...	...	...	...	208,406
	Canada Labour Relations Board	...	6,651	...	...	...	...	...	...	6,651
	Canadian Centre for Occupational Health and Safety	7,684	...	...	...	...	...	...	...	7,684
	Total Ministry	**7,684**	**215,057**	...	...	...	...	...	...	**222,741**
16	**National Defence**	...	...	**10,650,421**	...	...	...	...	...	**10,650,421**
17	**National Health and Welfare**									
	Department	28,798,867	...	...	...	...	...	...	...	28,798,867
	Medical Research Council	174,740	...	...	...	...	...	...	...	174,740
	Total Ministry	**28,973,607**	...	...	...	...	...	...	...	**28,973,607**
18	**National Revenue**									
	Customs and Excice	...	...	...	...	493,264	...	...	...	493,264
	Taxation	...	...	...	...	835,251	...	...	...	835,251
	Total Ministry	...	...	...	...	**1,328,515**	...	...	...	**1,328,515**
19	**Parliament**									
	The Senate	...	...	...	...	...	...	32,497	...	32,497
	House of Commons	...	...	...	...	...	...	180,667	...	180,667
	Library of Parliament	...	...	...	...	...	...	12,082	...	12,082
	Total Ministry	...	...	...	...	...	...	**225,246**	...	**225,246**

TABLE 4

General Summary
Expenditure by Envelope--*Continued*
(in thousands of dollars)

Section	Department or agency	Social development	Economic and regional development	Defence	Fiscal arrangements	Services to Government	External affairs and aid	Parliament	Public debt	Total
20	**Privy Council**									
	Department	...	...	...	...	44,851	...	...	...	44,851
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	3,099	...	...	...	3,099
	Chief Electoral Officer	...	...	...	...	10,625	...	...	...	10,625
	Commissioner of Official Languages	...	...	...	...	10,843	...	...	...	10,843
	Economic Council of Canada	...	...	...	...	9,122	...	...	...	9,122
	Public Service Staff Relations Board	...	...	...	...	8,446	...	...	...	8,446
	Security Intelligence Review Committee	...	...	...	...	1,231	...	...	...	1,231
	Total Ministry	**...**	**...**	**...**	**...**	**88,217**	**...**	**...**	**...**	**88,217**
21	**Public Works**									
	Department	...	...	...	273,122	985,177	...	...	...	1,258,299
	Canada Mortgage and Housing Corporation	1,550,230	...	...	...	...	...	...	...	1,550,230
	Defence Construction [1951] Limited	...	...	...	...	13,550	...	...	...	13,550
	National Capital Commission	...	...	...	...	103,008	...	...	...	103,008
	Total Ministry	**1,550,230**	**...**	**...**	**273,122**	**1,101,735**	**...**	**...**	**...**	**2,925,087**
22	**Regional Industrial Expansion**									
	Department	...	1,237,093	...	...	...	...	...	...	1,237,093
	Cape Breton Development Corporation	...	101,436	...	...	...	...	...	...	101,436
	Federal Business Development Bank	...	77,765	...	...	...	...	...	...	77,765
	Investment Canada	...	9,430	...	...	...	...	...	...	9,430
	Total Ministry	**...**	**1,425,724**	**...**	**...**	**...**	**...**	**...**	**...**	**1,425,724**
23	**Science and Technology**									
	Ministry of State	...	30,600	...	...	...	...	...	...	30,600
	National Research Council of Canada	...	427,631	...	...	...	...	...	...	427,631
	Natural Sciences and Engineering Research Council	...	338,209	...	...	...	...	...	...	338,209
	Science Council of Canada	...	2,782	...	...	...	...	...	...	2,782
	Total Ministry	**...**	**799,222**	**...**	**...**	**...**	**...**	**...**	**...**	**799,222**

24	**Secretary of State**									
	Department	3,181,305	...	...	...	...	...	...	...	3,181,305
	Advisory Council on the Status of Women	3,154	...	...	...	...	...	...	...	3,154
	Public Service Commission	...	...	...	...	125,517	...	...	...	125,517
	Social Sciences and Humanities Research Council	69,907	...	...	...	...	...	...	...	69,907
	Status of Women--Office of the Co-ordinator	2,854	...	...	...	...	...	...	...	2,854
	Total Ministry	**3,257,220**	**...**	**...**	**...**	**125,517**	**...**	**...**	**...**	**3,382,737**
25	**Solicitor General**									
	Department	26,261	...	...	...	...	...	...	...	26,261
	Canadian Security Intelligence Service	136,331	...	...	...	...	...	...	...	136,331
	Correctional Service	763,025	...	...	...	...	...	...	...	763,025
	National Parole Board	18,109	...	...	...	...	...	...	...	18,109
	Royal Canadian Mounted Police	961,616	...	...	...	...	...	...	...	961,616
	Total Ministry	**1,905,342**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,905,342**
26	**Supply and Services**									
	Department	...	20,176	...	261,136	260,035	...	...	...	541,347
	Statistics Canada	...	...	...	...	227,482	...	...	...	227,482
	Total Ministry	**...**	**20,176**	**...**	**261,136**	**487,517**	**...**	**...**	**...**	**768,829**
27	**Transport**									
	Department	...	3,579,472	...	...	...	...	...	...	3,579,472
	Canadian Aviation Safety Board	...	16,093	...	...	...	...	...	...	16,093
	Civil Aviation Tribunal	...	781	...	...	...	...	...	...	781
	Grain Transportation Agency Administrator	...	5,759	...	...	...	...	...	...	5,759
	National Transportation Agency	...	1,156,217	...	...	...	...	...	...	1,156,217
	Northern Pipeline Agency	...	255	...	...	...	...	...	...	255
	Total Ministry	**...**	**4,758,577**	**...**	**...**	**...**	**...**	**...**	**...**	**4,758,577**
28	**Treasury Board**									
	Secretariat	...	...	...	...	330,205	...	...	...	330,205
	Comptroller General	...	...	...	...	12,779	...	...	...	12,779
	Privatization and Regulatory Affairs	...	...	...	...	74,804	...	...	...	74,804
	Total Ministry	**...**	**...**	**...**	**...**	**417,788**	**...**	**...**	**...**	**417,788**
29	**Veterans Affairs**	**1,611,678**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,611,678**
	Total ministerial expenditure	**47,590,649**	**13,021,136**	**10,650,421**	**7,007,497**	**4,148,335**	**3,427,556**	**225,246**	**29,039,678**	**115,110,518**

TABLE 4

General Summary
Expenditure by Envelope--*Concluded*
(in thousands of dollars)

Section	Department or agency	Social development	Economic and regional development	Defence	Fiscal arrangements	Services to Government	External affairs and aid	Parliament	Public debt	Total
	Consolidated specified purpose accounts--									
	Unemployment Insurance Account--									
	Unemployment insurance benefits	10,465,723	...	...	...	...	...	...	...	10,465,723
	Administration expenses	969,075	...	...	...	...	...	...	...	969,075
	Reversal of Government's contributions to the Account	-2,672,136	...	...	...	...	...	...	...	-2,672,136
	Reversal of Government's contributions as employer to the Account	-83,373	-61,965	-94,410	...	-11,270	-6,235	-2,667	...	-259,920
	Interest credited to the Account	...	...	...	...	...	...	...	-4,040	-4,040
	Western Grain Stabilization Account--									
	Reversal of the Government's contribution to the Account	...	-91,274	...	...	...	...	...	...	-91,274
	Payments made to producers	...	1,395,744	...	...	...	...	...	...	1,395,744
	Interest credited to the Account	...	...	...	...	...	...	...	-101	-101
	Crop Reinsurance Fund--									
	Payments made to provinces	...	1,161	...	...	...	...	...	...	1,161
	Agricultural Commodities Stabilization Accounts--									
	Reversal of the Government's contribution to the Accounts	...	-35,771	...	...	...	...	...	...	-35,771
	Payments made to producers	...	2,647	...	...	...	...	...	...	2,647
	Interest credited to the Accounts	...	...	...	...	...	...	...	-5,974	-5,974
	Other	-155	404	...	...	...	...	...	...	249
	Sub-total	8,679,134	1,210,946	-94,410	...	-11,270	-6,235	-2,667	-10,115	9,765,383
	Provision for valuation	**383,000**	**36,000**	**264,000**	**...**	**89,000**	**19,000**	**9,000**	**...**	**800,000**

Total consolidated specified purpose accounts and provision	**9,062,134**	**1,246,946**	**169,590**	**...**	**77,730**	**12,765**	**6,333**	**-10,115**	**10,565,383**
Total net expenditure	**56,652,783**	**14,268,082**	**10,820,011**	**7,007,497**	**4,226,065**	**3,440,321**	**231,579**	**29,029,563**	**125,675,901**
Expenditure internal to the Government	16,860	35,446	51,492	..	32,180	2,726	319	1,701	140,724
Total net expenditure with outside parties	**56,635,923**	**14,232,636**	**10,768,519**	**7,007,497**	**4,193,885**	**3,437,595**	**231,260**	**29,027,862**	**125,535,177**
Revenue credited to appropriations from outside parties	495,533	998,707	305,270		318,924	23,504	...	..	2,141,938
Total gross expenditure with outside parties	**57,131,456**	**15,231,343**	**11,073,789**	**7,007,497**	**4,512,809**	**3,461,099**	**231,260**	**29,027,862**	**127,677,115**

TABLE 5

General Summary
Expenditure by Standard Object

Table 5 presents expenditure by standard object for each ministry. The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government. Total expenditure is presented on both a gross and net basis. The difference between gross and net expenditure is revenue credited to appropriations. The table also segregates expenditure with outside parties and expenditure internal to the Government.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as an accounting entity while expenditure internal to the Government represents expenditure incurred as a result of transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total gross expenditure" before consolidated specified purpose accounts and provision represents the total of expenditure charged to standard objects 1 to 12 inclusively. "Total net expenditure" represents the result of total gross expenditure less total revenue credited to appropriations as reported in the accounts of Canada. "Total net expenditure" before consolidated specified purpose accounts and provision discloses the total expenditure reported for each ministry in the ministerial sections of this volume.

The last part of this table reconciles total expenditure reported by ministries with expenditure reported in the audited Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, and the elimination of expenditure internal to the Government. "Total net expenditure" represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government as set out in Note 1 to the audited financial statements of the Government in Section 2 of Volume I.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	All other expenditure (12)	Total gross expenditure (1)-(12)	*Less:* revenue credited to appropriations: From outside parties	Internal to the Government	Total (13)	Total net expenditure (1)-(13)
2	**Agriculture**																	
	Department	554,242	42,757	7,840	61,029	6,634	8,904	49,498	43,003	36,683	2,347,049	...	205,267	3,362,906	13,891	536	14,427	3,348,479
	Canadian Dairy Commission	3,076	336	97	218	394	34	68	1	221	...	...	1	4,446	...	...	...	4,446
	Canadian Livestock Feed Board	920	186	48	34	92	4	59	...	34	17,251	...	6	18,634	...	...	...	18,634
	Farm Credit Corporation	...	...	...	...	...	...	...	...	...	...	...	15,000	15,000	...	...	...	15,000
	Total Ministry	**558,238**	**43,279**	**7,985**	**61,281**	**7,120**	**8,942**	**49,625**	**43,004**	**36,938**	**2,364,300**	**...**	**220,274**	**3,400,986**	**13,891**	**536**	**14,427**	**3,386,559**

3	**Atlantic Canada Opportunities Agency**	**3,891**	**1,235**	**816**	**3,010**	**221**	**44**	**216**	**...**	**702**	**71,594**	**...**	**1**	**81,730**	**...**	**...**	**...**	**81,730**
4	**Communications**																	
	Department	114,622	145,853	3,288	20,281	3,928	4,151	7,410	2,372	9,410	91,936	...	56,702	459,953	15,414	141,721	157,135	302,818
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	96,895	96,895	...	...	...	96,895
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	887,021	887,021	...	...	...	887,021
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	121,960	121,960	...	...	...	121,960
	Canadian Radio-television and Telecommunications Commission	21,807	1,404	1,714	1,732	335	121	385	...	925	...	...	3	28,426	...	...	...	28,426
	National Archives of Canada	31,214	1,567	527	8,269	177	2,098	1,498	...	1,513	150	...	754	47,767	...	...	...	47,767
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	16,728	16,728	...	...	...	16,728
	National Film Board	40,083	5,076	1,375	10,126	9,351	1,314	4,793	...	2,216	246	...	346	74,926	6,667	1,421	8,088	66,838
	National Library	21,567	1,166	543	7,749	349	349	3,008	...	1,395	62	...	55	36,243	...	...	...	36,243
	National Museums of Canada	49,133	3,838	1,534	22,153	530	1,932	6,595	151	11,885	5,263	...	20	103,034	1,233	...	1,233	101,801
	Total Ministry	**278,426**	**158,904**	**8,981**	**70,310**	**14,670**	**9,965**	**23,689**	**2,523**	**27,344**	**97,657**	**...**	**1,180,484**	**1,872,953**	**23,314**	**143,142**	**166,456**	**1,706,497**
5	**Consumer and Corporate Affairs**																	
	Department	98,075	8,931	2,469	9,720	639	1,752	3,339	...	5,602	27,078	...	382	157,987	...	...	...	157,987
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	387,500	387,500	...	...	...	387,500
	Competition Tribunal	368	54	33	270	20	19	59	...	50	...	...	4	877	...	...	...	877
	Hazardous Materials Information Review Commission	142	4	3	152	1	(1)	3	...	27	...	...	(1)	332	...	...	...	332
	Patented Medicine Prices Review Board	150	21	2	184	10	2	32	...	91	...	...	(1)	492	...	...	...	492
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	6,531	6,531	...	...	...	6,531
	Total Ministry	**98,735**	**9,010**	**2,507**	**10,326**	**670**	**1,773**	**3,433**	**...**	**5,770**	**27,078**	**...**	**394,417**	**553,719**	**...**	**...**	**...**	**553,719**
6	**Employment and Immigration**																	
	Department/Commission	947,189	88,740	20,567	120,690	85,526	11,957	13,738	...	33,178	1,819,848	...	2,443,977	5,585,410	...	974,768	974,768	4,610,642
	Immigration Appeal Board	8,729	816	20	1,335	235	309	148	...	342	...	...	2	11,936	...	...	...	11,936
	Total Ministry	**955,918**	**89,556**	**20,587**	**122,025**	**85,761**	**12,266**	**13,886**	**...**	**33,520**	**1,819,848**	**...**	**2,443,979**	**5,597,346**	**...**	**974,768**	**974,768**	**4,622,578**

TABLE 5

General Summary
Expenditure by Standard Object--*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	All other expenditure (12)	Total gross expenditure (1)-(12)	*Less:* revenue credited to appropriations: From outside parties	Internal to the Government	Total (13)	Total net expenditure (1)-(13)
7	**Energy, Mines and Resources**																	
	Department	238,563	23,752	10,003	113,972	11,978	10,474	18,566	2,974	35,852	637,895	...	2,349	1,106,378	53,941	7,926	61,867	1,044,511
	Atomic Energy Control Board	15,369	1,377	114	4,238	186	175	388	...	504	467	...	58	22,876	...	...	...	22,876
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	175,410	175,410	...	...	...	175,410
	National Energy Board	21,897	958	36	794	614	281	492	...	541	...	...	5	25,618	...	...	...	25,618
	Petro-Canada International Assistance Corporation	...	...	...	...	...	...	...	...	...	...	...	67,400	67,400	...	...	...	67,400
	Total Ministry	**275,829**	**26,087**	**10,153**	**119,004**	**12,778**	**10,930**	**19,446**	**2,974**	**36,897**	**638,362**	**...**	**245,222**	**1,397,682**	**53,941**	**7,926**	**61,867**	**1,335,815**
8	**Environment**	**448,061**	**52,499**	**9,413**	**81,574**	**28,893**	**24,870**	**47,669**	**47,450**	**54,189**	**24,709**	**...**	**1,356**	**820,683**	**...**	**35,797**	**35,797**	**784,886**
9	**External Affairs**																	
	Department	357,296	94,451	17,584	79,807	91,515	25,079	33,998	55,989	31,391	166,888	...	1,482	955,480	23,504	509	24,013	931,467
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	21,808	21,808	...	...	...	21,808
	Canadian Institute for International Peace and Security	...	...	...	...	...	...	...	...	...	...	...	4,000	4,000	...	...	...	4,000
	Canadian International Development Agency	57,783	9,039	2,462	10,277	1,995	716	1,682	...	3,246	1,981,355	...	16	2,068,571	...	...	...	2,068,571
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	28,885	28,885	...	...	...	28,885
	International Centre for Ocean Development	...	...	...	...	...	...	...	...	...	...	...	6,400	6,400	...	...	...	6,400
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	108,100	108,100	...	...	...	108,100
	International Joint Commission	2,062	505	184	379	238	31	109	...	14	...	...	47	3,569	...	...	...	3,569
	Total Ministry	**417,141**	**103,995**	**20,230**	**90,463**	**93,748**	**25,826**	**35,789**	**55,989**	**34,651**	**2,148,243**	**...**	**170,738**	**3,196,813**	**23,504**	**509**	**24,013**	**3,172,800**

10	**Finance**																
	Department	43,348	6,076	8,609	8,880	1,620	1,001	50,860	...	3,506	6,730,457	29,039,678	40,558	35,934,593	...	10,461	10,461	35,924,132
	Auditor General	31,559	2,969	248	6,052	359	279	1,010	...	2,708	449	...	11	45,644	...	...	...	45,644
	Office of the Superintendent of Financial Institutions	16,255	1,187	350	12,031	85	200	378	...	951	...	...	9	31,446	29,899	347	30,246	1,200
	Tariff Board	2,225	113	51	113	57	17	39	...	20	...	...	1	2,636	...	...	...	2,636
	Total Ministry	**93,387**	**10,345**	**9,258**	**27,076**	**2,121**	**1,497**	**52,287**	**...**	**7,185**	**6,730,906**	**29,039,678**	**40,579**	**36,014,319**	**29,899**	**10,808**	**40,707**	**35,973,612**
11	**Fisheries and Oceans**	**281,276**	**32,436**	**4,148**	**67,352**	**22,175**	**51,348**	**45,081**	**47,613**	**38,627**	**13,105**	**...**	**5,335**	**608,496**	**...**	**...**	**...**	**608,496**
12	**Governor General**	**4,966**	**1,825**	**288**	**720**	**81**	**36**	**905**	**...**	**123**	**12**	**...**	**1**	**8,069**	**...**	**...**	**...**	**8,069**
13	**Indian Affairs and Northern Development**																	
	Department	225,238	27,343	2,642	50,571	9,366	7,766	15,845	38,996	5,067	2,344,108	...	11,871	2,738,813	122	...	122	2,738,691
	Northern Canada Power Commission	...	...	...	...	...	...	...	...	...	...	...	33,126	33,126	...	...	...	33,126
	Western Diversification Office	2,186	530	268	1,463	67	47	125	...	515	47,057	...	3	52,261	...	...	...	52,261
	Total Ministry	**227,424**	**27,873**	**2,910**	**52,034**	**9,433**	**7,813**	**15,970**	**38,996**	**5,582**	**2,391,165**	**...**	**45,000**	**2,824,200**	**122**	**...**	**122**	**2,824,078**
14	**Justice**																	
	Department	82,219	5,532	2,903	13,351	556	1,090	2,482	...	3,717	283,922	...	15	395,787	...	...	...	395,787
	Canadian Human Rights Commission	7,741	720	216	1,211	65	97	164	...	214	...	...	(1)	10,428	...	...	...	10,428
	Commissioner for Federal Judicial Affairs	103,382	7,016	250	703	64	29	66	...	86	18,201	...	773	130,570	...	...	...	130,570
	Federal Court of Canada	7,766	690	23	1,084	156	195	804	...	603	...	...	1	11,322	...	...	...	11,322
	Law Reform Commission of Canada	1,855	429	192	1,527	65	39	135	...	64	...	...	(1)	4,306	...	...	...	4,306
	Offices of the Information and Privacy Commissioners of Canada	2,970	183	98	512	12	3	43	...	82	...	...	2	3,905	...	...	...	3,905
	Supreme Court of Canada	4,446	446	279	1,104	124	187	839	...	254	536	...	4	8,219	...	...	...	8,219
	Tax Court of Canada	2,204	355	...	530	39	48	167	...	67	...	...	1	3,411	...	...	...	3,411
	Total Ministry	**212,583**	**15,371**	**3,961**	**20,022**	**1,081**	**1,688**	**4,700**	**...**	**5,087**	**302,659**	**...**	**796**	**567,948**	**...**	**...**	**...**	**567,948**

TABLE 5

General Summary
Expenditure by Standard Object--*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	All other expenditure (12)	Total gross expenditure (1)-(12)	*Less:* revenue credited to appropriations: From outside parties	Internal to the Government	Total (13)	Total net expenditure (1)-(13)
15	**Labour**																	
	Department	95,119	4,301	1,868	14,391	266	473	1,192	...	1,442	115,104	...	1,208	235,364	26,958	...	26,958	208,406
	Canada Labour Relations Board	5,007	646	107	392	151	40	121	...	184	...	...	3	6,651	...	...	...	6,651
	Canadian Centre for Occupational Health and Safety	5,544	651	432	267	62	177	522	...	216	...	...	...	7,871	187	...	187	7,684
	Total Ministry	**105,670**	**5,598**	**2,407**	**15,050**	**479**	**690**	**1,835**	**...**	**1,842**	**115,104**	**...**	**1,211**	**249,886**	**27,145**	**...**	**27,145**	**222,741**
16	**National Defence**	**4,671,195**	**445,303**	**24,938**	**527,400**	**72,657**	**622,391**	**1,289,886**	**188,334**	**2,571,186**	**512,130**	**...**	**51,425**	**10,976,845**	**305,270**	**21,154**	**326,424**	**10,650,421**
17	**National Health and Welfare**																	
	Department	381,796	99,462	20,330	125,187	4,748	6,568	95,552	26,574	24,098	28,063,310	...	1,570	28,849,195	50,328	...	50,328	28,798,867
	Medical Research Council	2,496	976	215	363	18	48	77	...	83	170,465	...	-1	174,740	...	...	...	174,740
	Total Ministry	**384,292**	**100,438**	**20,545**	**125,550**	**4,766**	**6,616**	**95,629**	**26,574**	**24,181**	**28,233,775**	**...**	**1,569**	**29,023,935**	**50,328**	**...**	**50,328**	**28,973,607**
18	**National Revenue**																	
	Customs and Excise	391,081	27,038	4,829	27,446	2,673	6,700	7,721	2,113	23,460	...	...	203	493,264	...	...	...	493,264
	Taxation	749,164	70,531	32,537	21,298	8,788	8,141	8,740	38	23,084	69	...	259	922,649	52,313	35,085	87,398	835,251
	Total Ministry	**1,140,245**	**97,569**	**37,366**	**48,744**	**11,461**	**14,841**	**16,461**	**2,151**	**46,544**	**69**	**...**	**462**	**1,415,913**	**52,313**	**35,085**	**87,398**	**1,328,515**

19	**Parliament**																
	The Senate	22,551	3,298	2,081	1,265	686	433	736	...	406	1,015	...	26	32,497	...	...	...	32,497
	House of Commons	127,108	19,122	9,467	5,863	3,001	2,411	5,436	...	6,147	1,825	...	287	180,667	...	...	...	180,667
	Library of Parliament	9,944	193	62	574	221	68	792	...	228	...	...	(1)	12,082	...	...	...	12,082
	Total Ministry	**159,603**	**22,613**	**11,610**	**7,702**	**3,908**	**2,912**	**6,964**	**...**	**6,781**	**2,840**	**...**	**313**	**225,246**	**...**	**...**	**...**	**225,246**
20	**Privy Council**																
	Department	29,184	2,998	994	6,648	1,447	790	966	...	1,579	71	...	174	44,851	...	...	...	44,851
	Canadian Intergovernmental Conference Secretariat	1,072	606	165	655	456	20	109	...	15	...	...	1	3,099	...	...	...	3,099
	Chief Electoral Officer	4,342	798	1,892	1,071	154	86	2,049	...	64	164	...	5	10,625	...	...	...	10,625
	Commissioner of Official Languages	7,330	712	465	1,632	74	183	209	...	236	...	...	2	10,843	...	...	...	10,843
	Economic Council of Canada	6,880	465	203	859	162	53	231	...	263	...	...	6	9,122	...	...	...	9,122
	Public Service Staff Relations Board	6,650	500	231	469	109	132	145	...	210	...	...	(1)	8,446	...	...	...	8,446
	Security Intelligence Review Committee	608	156	16	414	18	9	8	...	2	...	...	(1)	1,231	...	...	...	1,231
	Total Ministry	**56,066**	**6,235**	**3,966**	**11,748**	**2,420**	**1,273**	**3,717**	**...**	**2,369**	**235**	**...**	**188**	**88,217**	**...**	**...**	**...**	**88,217**
21	**Public Works**																
	Department	342,596	23,167	5,664	311,473	431,319	301,791	148,116	473,145	21,489	297,391	...	462,296	2,818,447	45,325	1,514,823	1,560,148	1,258,299
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,550,230	1,550,230	...	...	...	1,550,230
	Defence Construction (1951) Limited	...	...	...	...	...	...	...	...	...	...	...	13,550	13,550	...	...	...	13,550
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	103,008	103,008	...	...	...	103,008
	Total Ministry	**342,596**	**23,167**	**5,664**	**311,473**	**431,319**	**301,791**	**148,116**	**473,145**	**21,489**	**297,391**	**...**	**2,129,084**	**4,485,235**	**45,325**	**1,514,823**	**1,560,148**	**2,925,087**
22	**Regional Industrial Expansion**																
	Department	140,646	17,118	33,880	34,334	2,682	1,669	3,409	...	3,947	965,492	...	33,916	1,237,093	...	...	...	1,237,093
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	101,436	101,436	...	...	...	101,436
	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	...	...	77,765	77,765	...	...	...	77,765
	Investment Canada	6,571	527	329	1,338	132	123	245	...	161	...	...	4	9,430	...	...	...	9,430
	Total Ministry	**147,217**	**17,645**	**34,209**	**35,672**	**2,814**	**1,792**	**3,654**	**...**	**4,108**	**965,492**	**...**	**213,121**	**1,425,724**	**...**	**...**	**...**	**1,425,724**

TABLE 5

General Summary
Expenditure by Standard Object--*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	All other expenditure (12)	Total gross expenditure (1)-(12)	*Less:* revenue credited to appropriations: From outside parties	Internal to the Government	Total (13)	Total net expenditure (1)-(13)
23	Science and Technology																	
	Ministry of State	10,093	1,433	1,265	3,914	289	149	324	...	1,350	11,776	...	7	30,600	...	...	...	30,600
	National Research Council of Canada	163,404	14,907	4,748	43,566	11,011	10,145	39,079	10,533	42,523	108,360	...	51	448,327	15,496	5,200	20,696	427,631
	Natural Sciences and Engineering Research Council	5,897	1,973	677	2,317	340	310	169	...	267	326,259	...	111	338,209	...	...	...	338,209
	Science Council of Canada	1,839	279	128	400	20	30	59	...	29	...	...	-2	2,782	...	...	...	2,782
	Total Ministry	**181,233**	**18,592**	**6,818**	**50,197**	**11,660**	**10,634**	**39,631**	**10,533**	**44,169**	**446,395**	**...**	**56**	**819,918**	**15,496**	**5,200**	**20,696**	**799,222**
24	Secretary of State																	
	Department	129,605	9,786	12,916	31,403	2,446	2,057	4,347	...	4,000	2,984,594	...	151	3,181,305	...	...	...	3,181,305
	Advisory Council on the Status of Women	1,708	421	349	533	27	19	60	...	37	...	...	...	3,154	...	...	...	3,154
	Public Service Commission	108,878	6,384	3,029	6,367	4,227	1,068	1,817	...	3,236	...	...	3,385	138,391	430	12,444	12,874	125,517
	Social Sciences and Humanities Research Council	4,030	492	157	330	59	175	113	...	271	64,279	...	1	69,907	...	...	...	69,907
	Status of Women--Office of the Co-ordinator	1,845	186	86	487	40	28	95	...	87	...	...	111	2,854	...	...	...	2,854
	Total Ministry	**246,066**	**17,269**	**16,537**	**39,120**	**6,799**	**3,347**	**6,432**	**...**	**7,631**	**3,048,873**	**...**	**3,537**	**3,395,611**	**430**	**12,444**	**12,874**	**3,382,737**

25	**Solicitor General**																
	Department	13,968	1,844	616	3,857	138	296	476	...	598	4,345	...	123	26,261	...	...	...	26,261
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	136,331	136,331	...	...	...	136,331
	Correctional Service	452,752	18,698	206	104,025	2,047	10,864	68,352	73,715	17,017	1,236	...	14,113	763,025	...	...	...	763,025
	National Parole Board	14,554	1,668	223	702	49	151	232	...	527	...	...	3	18,109	...	...	...	18,109
	Royal Canadian Mounted Police	989,527	87,363	895	64,140	26,104	28,253	64,495	32,601	70,457	30,528	...	13,484	1,407,847	436,996	9,235	446,231	961,616
	Total Ministry	**1,470,801**	**109,573**	**1,940**	**172,724**	**28,338**	**39,564**	**133,555**	**106,316**	**88,599**	**36,109**	**...**	**164,054**	**2,351,573**	**436,996**	**9,235**	**446,231**	**1,905,342**
26	**Supply and Services**																
	Department	386,209	165,465	69,085	138,258	45,500	11,568	128,803	...	15,130	263,747	...	77,884	1,301,649	183,288	577,014	760,302	541,347
	Statistics Canada	194,362	10,785	6,372	22,129	6,434	3,525	3,844	...	3,940	63	...	25	251,479	7,669	16,328	23,997	227,482
	Total Ministry	**580,571**	**176,250**	**75,457**	**160,387**	**51,934**	**15,093**	**132,647**	**...**	**19,070**	**263,810**	**...**	**77,909**	**1,553,128**	**190,957**	**593,342**	**784,299**	**768,829**
27	**Transport**																
	Department	990,573	109,965	12,373	223,305	16,673	103,286	155,117	181,074	245,801	287,400	...	2,262,984	4,588,551	873,007	136,072	1,009,079	3,579,472
	Canadian Aviation Safety Board	10,967	1,317	188	1,817	126	222	378	5	1,072	..	..	1	16,093	...	...	...	16,093
	Civil Aviation Tribunal	417	129	3	145	6	6	10	..	64	..	..	1	781	..	..	...	781
	Grain Transportation Agency Administrator	1,422	264	131	300	97	109	22	..	16	3,398	..	(1)	5,759	..	...	...	5,759
	National Transportation Agency	35,012	3,046	625	1,854	208	415	526	..	997	1,113,476	...	58	1,156,217	...	...	...	1,156,217
	Northern Pipeline Agency	142	4	3	32	71	(1)	2	..	1	...	...	(1)	255	...	...	...	255
	Total Ministry	**1,038,533**	**114,725**	**13,323**	**227,453**	**17,181**	**104,038**	**156,055**	**181,079**	**247,951**	**1,404,274**	**...**	**2,263,044**	**5,767,656**	**873,007**	**136,072**	**1,009,079**	**4,758,577**
28	**Treasury Board**																
	Secretariat	344,581	1,134	1,932	7,758	104	140	200	...	621	616	...	8,162	365,248	...	35,043	35,043	330,205
	Comptroller General	9,603	231	352	755	3	(1)	72	...	230	...	...	1,533	12,779	...	...	...	12,779
	Privatization and Regulatory Affairs	4,343	327	187	5,447	27	14	104	...	111	...	...	64,244	74,804	..	...	...	74,804
	Total Ministry	**358,527**	**1,692**	**2,471**	**13,960**	**134**	**154**	**376**	**...**	**962**	**616**	**...**	**73,939**	**452,831**	**...**	**35,043**	**35,043**	**417,788**
29	Veterans Affairs	157,987	16,983	1,351	154,785	3,797	4,428	24,903	642	3,488	1,240,915	...	2,399	1,611,678	...	...	...	1,611,678
	Total ministerial expenditure	14,896,477	1,745,267	359,751	2,627,162	928,419	1,286,562	2,372,557	1,227,323	3,376,985	53,197,666	29,039,678	9,730,493	120,788,340	2,141,938	3,535,884	5,677,822	115,110,518

TABLE 5

General Summary
Expenditure by Standard Object--*Concluded*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	All other expenditure (12)	Total gross expenditure (1)-(12)	*Less:* revenue credited to appropriations: From outside parties	Internal to the Government	Total (13)	Total net expenditure (1)-(13)
	Consolidated specified purpose accounts--																	
	Unemployment Insurance Account	-259,920	...	...	...	...	...	...	...	...	10,236,717	-4,040	-1,474,055	8,498,702	...	...	...	8,498,702
	Western Grain Stabilization Account	...	...	...	...	...	...	...	...	...	1,395,744	-101	-91,274	1,304,369	...	...	...	1,304,369
	Crop Reinsurance Fund	...	...	...	...	...	...	...	...	...	1,161	...	...	1,161	..	..	...	1,161
	Agricultural Commodities Stabilization Accounts	...	...	...	...	...	...	...	...	...	2,647	-5,974	-35,771	-39,098	...	...	...	-39,098
	Other	...	...	...	...	...	...	...	...	...	...	...	249	249	...	...	...	249
	Sub-total	-259,920	...	...	...	...	...	...	...	...	11,636,269	-10,115	-1,600,851	9,765,383	...	...	...	9,765,383
	Provision for valuation	...	...	...	...	...	...	...	...	...	...	...	**800,000**	**800,000**	...	...	...	**800,000**
	Total expenditure	**14,636,557**	**1,745,267**	**359,751**	**2,627,162**	**928,419**	**1,286,562**	**2,372,557**	**1,227,323**	**3,376,985**	**64,833,935**	**29,029,563**	**8,929,642**	**131,353,723**	**2,141,938**	**3,535,884**	**5,677,822**	**125,675,901**
	Expenditure internal to the Government	...	1,784	346	2,684	969	1,362	23,788	8,962	36,734	56,249	1,701	6,145	140,724	...	...	...	140,724
	Revenue credited to appropriations internal to the Government	293,286	245,920	49,903	768,726	143,982	145,468	85,425	360,973	23,690	..	...	1,418,511	3,535,884	...	3,535,884	3,535,884	...
	Total expenditure with outside parties	**14,343,271**	**1,497,563**	**309,502**	**1,855,752**	**783,468**	**1,139,732**	**2,263,344**	**857,388**	**3,316,561**	**64,777,686**	**29,027,862**	**7,564,986**	**127,677,115**	**2,141,938**	**...**	**2,141,938**	**125,535,177**

(1) Less than $500.
2 Additional details are provided in Section 5 of Volume II (Part II).
3 Additional details are provided in Section 6 of Volume II (Part II).
4 Additional details are provided in Section 7 of Volume II (Part II).
5 Additional details are provided in Section 8 of Volume II (Part II).

TABLE 6

General Summary
Revenue by Main Classification

Table 6 presents revenue by main classification for each ministry on both a gross and net basis. The difference between gross and net revenue is revenue credited to appropriations. The table also segregates revenue from outside parties and revenue internal to the Government.

In this table, revenue from outside parties represents revenue received from organizations and individuals outside the Government of Canada as an accounting entity while revenue internal to the Government represents revenue generated from transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total gross revenue" column represents revenue from all sources, including revenue credited to appropriations. The "Revenue internal to the Government" column represents the tax and non-tax revenue internal to the Government. The "Total net revenue" column represents tax and non-tax revenue from both external and internal sources, excluding revenue credited to appropriations. This latter column discloses total ministerial revenue before consolidated accounts as reported in the "Revenue" statement in each ministerial section of this volume.

The last part of this table reconciles total revenue reported by ministries with revenue reported in the audited Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the revenue from the consolidated specified purpose accounts, the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, and the elimination of revenue internal to the Government. "Total net revenue" represents all budgetary revenue recorded in the accounts of Canada in accordance with the accounting policies of the Government as set out in Note 1 to the audited financial statements of the Government in Section 2 of Volume I.

(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments[2]	Proceeds from sales	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
2	Agriculture																
	Department	...	426,614	7,573	4,110	2,897	70,202	...	...	5,993	517,389	517,389	13,891	536	14,427	531,816	1,671
	Canadian Dairy Commission	...	...	...	12	...	...	...	...	...	12	12	...	...	...	12	...
	Canadian Livestock Feed Board	...	...	1	116	...	...	...	...	...	117	117	...	...	...	117	(1)
	Total Ministry	**...**	**426,614**	**7,574**	**4,238**	**2,897**	**70,202**	**...**	**...**	**5,993**	**517,518**	**517,518**	**13,891**	**536**	**14,427**	**531,945**	**1,671**
3	Atlantic Canada Opportunities Agency	...	11,847	...	223	...	582	...	...	29	12,701	12,701	...	...	...	12,701	...

TABLE 6

General Summary
Revenue by Main Classification--*Continued*
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue: Return on investments[2]	Proceeds from sales	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	Revenue credited to appropriations: From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
4	**Communications**																
	Department	...	1,201	34	845	60,337	2,149	...	...	7,057	71,623	71,623	15,414	141,721	157,135	228,758	5,158
	Canadian Radio-television and Telecommunications Commission	...	...	...	38	48,989	...	...	...	54	49,081	49,081	...	...	...	49,081	65
	National Archives of Canada	...	...	...	115	...	214	...	...	11	340	340	...	...	...	340	133
	National Film Board	...	...	...	...	...	...	...	...	...	...	...	6,667	1,421	8,088	8,088	...
	National Library	...	...	...	62	...	1,682	...	...	15	1,759	1,759	...	...	...	1,759	1,109
	National Museums of Canada	...	...	1	164	...	528	...	...	(1)	693	693	1,233	...	1,233	1,926	72
	Total Ministry	**...**	**1,201**	**35**	**1,224**	**109,326**	**4,573**	**...**	**...**	**7,137**	**123,496**	**123,496**	**23,314**	**143,142**	**166,456**	**289,952**	**6,537**
5	**Consumer and Corporate Affairs**																
	Department	...	...	...	712	61,426	1	...	...	39	62,178	62,178	...	...	...	62,178	185
	Competition Tribunal	...	...	...	1	...	...	...	...	...	1	1	...	...	...	1	...
	Total Ministry	**...**	**...**	**...**	**713**	**61,426**	**1**	**...**	**...**	**39**	**62,179**	**62,179**	**...**	**...**	**...**	**62,179**	**185**
6	**Employment and Immigration**																
	Department/Commission	...	421	...	12,952	...	16,057	...	...	6,972	36,402	36,402	...	974,768	974,768	1,011,170	684
	Immigration Appeal Board	...	...	(1)	1	...	...	...	...	(1)	1	1	...	...	...	1	...
	Total Ministry	**...**	**421**	**(1)**	**12,953**	**...**	**16,057**	**...**	**...**	**6,972**	**36,403**	**36,403**	**...**	**974,768**	**974,768**	**1,011,171**	**684**
7	**Energy, Mines and Resources**																
	Department	...	77,533	5,157	109,011	3,768	2,139	...	...	21,819	219,427	219,427	53,941	7,926	61,867	281,294	2,310
	Atomic Energy Control Board	...	...	...	72	...	2	...	...	5	79	79	...	...	...	79	13
	National Energy Board	861	...	2	41	...	21	...	...	5	69	930	...	...	...	930	9
	Total Ministry	**861**	**77,533**	**5,159**	**109,124**	**3,768**	**2,162**	**...**	**...**	**21,829**	**219,575**	**220,436**	**53,941**	**7,926**	**61,867**	**282,303**	**2,332**

8	**Environment**	...	...	2,855	3,294	34,057	5,345	...	...	1,880	46,631	46,631	...	35,797	35,797	82,428	710
9	**External Affairs**																
	Department	...	590	82	12,216	24,418	166	...	...	6,507	43,979	43,979	23,504	509	24,013	67,992	1,977
	Canadian International Development Agency	...	3,625	...	4,108	...	186	...	...	284	8,203	8,203	...	...	...	8,203	...
	Export Development Corporation	...	33,407	...	...	...	...	...	...	22,224	55,631	55,631	...	...	...	55,631	...
	International Joint Commission	...	...	...	(1)	...	...	...	...	721	721	721	...	...	...	721	...
	Total Ministry	...	37,622	82	16,324	24,418	352	...	...	29,736	108,534	108,534	23,504	509	24,013	132,547	1,977
10	**Finance**																
	Department	...	2,857,666	7	1,014	...	45	177,889	...	22,173	3,058,794	3,058,794	...	10,461	10,461	3,069,255	8,489
	Auditor General	...	...	...	78	...	630	...	...	20	728	728	...	...	...	728	195
	Office of the Superintendent of Financial Institutions	2,703	...	...	25	...	632	...	...	11	668	3,371	29,899	347	30,246	33,617	...
	Tariff Board	...	...	...	2	...	...	...	...	...	2	2	...	...	...	2	2
	Total Ministry	2,703	2,857,666	7	1,119	...	1,307	177,889	...	22,204	3,060,192	3,062,895	29,899	10,808	40,707	3,103,602	8,686
11	**Fisheries and Oceans**	...	2,449	3,244	1,889	22,811	925	...	...	7,219	38,537	38,537	...	...	...	38,537	881
12	**Governor General**	...	...	...	(1)	...	...	...	...	...	(1)	(1)	...	...	...	(1)	(1)
13	**Indian Affairs and Northern Development**																
	Department	...	29,003	593	3,685	13,984	911	...	...	790	48,966	48,966	122	...	122	49,088	672
	Western Diversification Office	...	590	...	1,483	...	1,204	...	...	1	3,278	3,278	...	...	...	3,278	...
	Total Ministry	...	29,593	593	5,168	13,984	2,115	...	...	791	52,244	52,244	122	...	122	52,366	672
14	**Justice**																
	Department	...	...	...	3,426	...	733	...	...	1,194	5,353	5,353	...	...	...	5,353	-92
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	1	1	1	...	...	...	1	(1)
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	4,672	4,672	4,672	...	...	...	4,672	...
	Federal Court of Canada	...	...	...	9	...	461	...	...	10	480	480	...	...	...	480	110
	Law Reform Commission of Canada	...	...	...	(1)	...	...	...	...	(1)	(1)	(1)	...	...	...	(1)	(1)

TABLE 6

General Summary
Revenue by Main Classification--*Continued*
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue: Return on investments[2]	Proceeds from sales	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	Revenue credited to appropriations: From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	...	5	5	5	...	...	...	5	5
	Supreme Court of Canada	...	...	66	1	...	23	...	...	47	137	137	...	...	...	137	2
	Tax Court of Canada	...	...	6	2	...	...	...	...	...	8	8	...	...	...	8	2
	Total Ministry	**...**	**...**	**72**	**3,438**	**...**	**1,217**	**...**	**...**	**5,929**	**10,656**	**10,656**	**...**	**...**	**...**	**10,656**	**27**
15	**Labour**																
	Department	...	...	...	297	...	3	...	...	27	327	327	26,958	...	26,958	27,285	38
	Canada Labour Relations Board	...	...	64	3	...	...	...	...	1	68	68	...	...	...	68	5
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	...	...	...	...	187	...	187	187	...
	Total Ministry	**...**	**...**	**64**	**300**	**...**	**3**	**...**	**...**	**28**	**395**	**395**	**27,145**	**...**	**27,145**	**27,540**	**43**
16	**National Defence**	**...**	**1,350**	**...**	**34,524**	**...**	**...**	**...**	**...**	**6,497**	**42,371**	**42,371**	**305,270**	**21,154**	**326,424**	**368,795**	**...**
17	**National Health and Welfare**																
	Department	...	...	286	3,904	9	28,833	...	...	79,867	112,899	112,899	50,328	...	50,328	163,227	852
	Medical Research Council	...	...	...	176	...	...	...	...	...	176	176	...	...	...	176	...
	Total Ministry	**...**	**...**	**286**	**4,080**	**9**	**28,833**	**...**	**...**	**79,867**	**113,075**	**113,075**	**50,328**	**...**	**50,328**	**163,403**	**852**
18	**National Revenue**																
	Customs and Excise	23,071,030	133	1,659	659	391	4,937	...	...	13,724	21,503	23,092,533	...	...	...	23,092,533	62,647
	Taxation	57,293,600	...	(1)	1,266	...	6,608	...	...	4,590	12,464	57,306,064	52,313	35,085	87,398	57,393,462	1,126
	Total Ministry	**80,364,630**	**133**	**1,659**	**1,925**	**391**	**11,545**	**...**	**...**	**18,314**	**33,967**	**80,398,597**	**52,313**	**35,085**	**87,398**	**80,485,995**	**63,773**

19	**Parliament**																
	The Senate	...	...	5	10	...	8	...	...	32	55	55	...	...	...	55	6
	House of Commons	...	...	...	121	(1)	...	...	...	1,681	1,802	1,802	...	...	...	1,802	...
	Library of Parliament	...	...	...	(1)	...	...	...	...	1	1	1	...	...	...	1	...
	Total Ministry	**...**	**...**	**5**	**131**	**(1)**	**8**	**...**	**...**	**1,714**	**1,858**	**1,858**	**...**	**...**	**...**	**1,858**	**6**
20	**Privy Council**																
	Department	...	...	...	167	...	...	...	...	7	174	174	...	...	...	174	113
	Canadian Intergovernmental Conference Secretariat	...	...	...	16	...	...	...	...	1,565	1,581	1,581	...	...	...	1,581	...
	Chief Electoral Officer	...	...	347	36	...	...	...	...	(1)	383	383	...	...	...	383	...
	Commissioner of Official Languages	...	...	...	2	...	...	...	...	...	2	2	...	...	...	2	(1)
	Economic Council of Canada	...	...	...	5	...	...	...	...	286	291	291	...	...	...	291	...
	Public Service Staff Relations Board	...	...	...	28	...	...	...	...	(1)	28	28	...	...	...	28	3
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	(1)	(1)	(1)	...	...	...	(1)	...
	Total Ministry	**...**	**...**	**347**	**254**	**...**	**...**	**...**	**...**	**1,858**	**2,459**	**2,459**	**...**	**...**	**...**	**2,459**	**116**
21	**Public Works**																
	Department	...	8,514	71,822	5,539	4,009	17,111	...	...	33,699	140,694	140,694	45,325	1,514,823	1,560,148	1,700,842	24,576
	Canada Mortgage and Housing Corporation	...	853,168	68	39,355	...	...	...	...	23,232	915,823	915,823	...	...	...	915,823	...
	Total Ministry	**...**	**861,682**	**71,890**	**44,894**	**4,009**	**17,111**	**...**	**...**	**56,931**	**1,056,517**	**1,056,517**	**45,325**	**1,514,823**	**1,560,148**	**2,616,665**	**24,576**
22	**Regional Industrial Expansion**																
	Department	...	24,783	...	72,201	...	7,934	...	...	1,328	106,246	106,246	...	...	...	106,246	25
	Investment Canada	...	...	...	19	...	(1)	...	...	...	19	19	...	...	...	19	...
	Total Ministry	**...**	**24,783**	**...**	**72,220**	**...**	**7,934**	**...**	**...**	**1,328**	**106,265**	**106,265**	**...**	**...**	**...**	**106,265**	**25**
23	**Science and Technology**																
	Ministry of State	...	...	...	2	...	...	...	...	1	3	3	...	...	...	3	2
	National Research Council of Canada	...	...	...	2,904	...	...	...	...	26	2,930	2,930	15,496	5,200	20,696	23,626	208
	Natural Sciences and Engineering Research Council	...	...	...	612	...	...	...	...	2	614	614	...	...	...	614	...
	Science Council of Canada	...	...	...	1	...	...	...	...	...	1	1	...	...	...	1	(1)
	Total Ministry	**...**	**...**	**...**	**3,519**	**...**	**...**	**...**	**...**	**29**	**3,548**	**3,548**	**15,496**	**5,200**	**20,696**	**24,244**	**210**

TABLE 6

General Summary
Revenue by Main Classification--*Continued*
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue								Total net revenue	Revenue credited to appropriations			Total gross revenue	Revenue internal to the Government
			Return on investments[2]	Proceeds from sales	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue		From outside parties	Internal to the Government	Total		
24	**Secretary of State**															
	Department	...	...	...	3,392	4,221	...	...	...	56,915	64,528	64,528	...	...	...	64,528	650
	Public Service Commission	...	...	...	324	...	272	...	...	114	710	710	430	12,444	12,874	13,584	493
	Social Sciences and Humanities Research Council	...	...	...	764	...	...	...	...	(1)	764	764	...	...	...	764	...
	Status of Women--Office of the Co-ordinator	...	...	...	6	...	...	...	...	...	6	6	...	...	...	6	6
	Total Ministry	**...**	**...**	**...**	**4,486**	**4,221**	**272**	**...**	**...**	**57,029**	**66,008**	**66,008**	**430**	**12,444**	**12,874**	**78,882**	**1,149**
25	**Solicitor General**															
	Department	...	...	...	3,387	...	1	...	...	...	3,388	3,388	...	...	...	3,388	...
	Canadian Security Intelligence Service	...	...	...	190	...	...	...	...	411	601	601	...	...	...	601	154
	Correctional Service	...	...	19,240	1,822	183	1,240	...	...	420	22,905	22,905	...	...	...	22,905	7,903
	National Parole Board	...	...	...	5	...	...	...	...	(1)	5	5	...	...	...	5	4
	Royal Canadian Mounted Police	...	10	5,141	3,570	4,491	1	...	...	509	13,722	13,722	436,996	9,235	446,231	459,953	958
	Total Ministry	**...**	**10**	**24,381**	**8,974**	**4,674**	**1,242**	**...**	**...**	**1,340**	**40,621**	**40,621**	**436,996**	**9,235**	**446,231**	**486,852**	**9,819**
26	**Supply and Services**															
	Department	...	44,533	17,759	401	...	20	...	...	13,707	76,420	76,420	183,288	577,014	760,302	836,722	13,432
	Statistics Canada	...	...	...	312	...	...	...	...	162	474	474	7,669	16,328	23,997	24,471	161
	Total Ministry	**...**	**44,533**	**17,759**	**713**	**...**	**20**	**...**	**...**	**13,869**	**76,894**	**76,894**	**190,957**	**593,342**	**784,299**	**861,193**	**13,593**

27	**Transport**															
	Department	...	34,184	377	38,259	442	(1)	...	...	28,933	102,195	102,195	873,007	136,072	1,009,079	1,111,274	2,344
	Canadian Aviation Safety Board	...	...	...	22	...	...	...	...	10	32	32	...	...	...	32	18
	Civil Aviation Tribunal	...	...	...	4	...	...	...	...	9	13	13	...	...	...	13	...
	Grain Transportation Agency Administrator	...	...	(1)	43	...	...	...	...	...	43	43	...	...	...	43	44
	National Transportation Agency	...	...	(1)	332	3	7	...	...	...	342	342	...	...	...	342	289
	Northern Pipeline Agency	...	...	...	152	...	...	...	...	179	331	331	...	...	...	331	...
	Total Ministry	**...**	**34,184**	**377**	**38,812**	**445**	**7**	**...**	**...**	**29,131**	**102,956**	**102,956**	**873,007**	**136,072**	**1,009,079**	**1,112,035**	**2,695**
28	**Treasury Board**															
	Secretariat	...	...	(1)	1,264	...	(1)	...	...	6,093	7,357	7,357	...	35,043	35,043	42,400	117
	Comptroller General	...	...	...	95	...	...	...	...	78	173	173	...	...	...	173	10
	Privatization and Regulatory Affairs	...	17,720	509,045	(1)	...	(1)	...	...	4,416	531,181	531,181	...	...	...	531,181	...
	Total Ministry	**...**	**17,720**	**509,045**	**1,359**	**...**	**(1)**	**...**	**...**	**10,587**	**538,711**	**538,711**	**...**	**35,043**	**35,043**	**573,754**	**127**
29	**Veterans Affairs**	**...**	**7,360**	**1,190**	**6,593**	**...**	**37,243**	**...**	**...**	**133**	**52,519**	**52,519**	**...**	**...**	**...**	**52,519**	**178**
	Total ministerial revenue before consolidated accounts	**80,368,194**	**4,436,721**	**646,624**	**382,491**	**286,436**	**209,056**	**177,889**	**...**	**387,613**	**6,526,830**	**86,895,024**	**2,141,938**	**3,535,884**	**5,677,822**	**92,572,846**	**140,724**
	Consolidated specified purpose accounts [3]															
	Unemployment insurance contributions	10,425,472	...	...	...	...	...	...	...	...	...	10,425,472	...	...	...	10,425,472	...
	Canadian Ownership special charge	6,412	...	...	...	...	...	...	...	...	...	6,412	...	...	...	6,412	...
	Interest on loans to the Unemployment Insurance Account	...	-219,466	...	...	...	...	...	...	...	-219,466	-219,466	...	...	...	-219,466	...
	Crop Reinsurance Fund	...	...	...	...	...	...	...	...	39,336	39,336	39,336	...	...	...	39,336	...
	Western Grain Stabilization Account	...	-95,139	...	...	...	...	...	...	30,428	-64,711	-64,711	...	...	...	-64,711	...
	Agricultural Commodities Stabilization Accounts	...	...	...	...	...	...	...	...	75,485	75,485	75,485	...	...	...	75,485	...
	Other	...	...	...	...	...	...	...	...	571	571	571	...	...	...	571	...
	Exchange Fund Account adjustment [4]	...	434,611	...	...	...	...	...	...	...	434,611	434,611	...	...	...	434,611	...

TABLE 6

General Summary
Revenue by Main Classification--*Concluded*
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue								Total net revenue	Revenue credited to appropriations			Total gross revenue	Revenue internal to the Government
			Return on investments[2]	Proceeds from sales	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue		From outside parties	Internal to the Government	Total		
	Total consolidated revenue	**90,800,078**	**4,556,727**	**646,624**	**382,491**	**286,436**	**209,056**	**177,889**	**...**	**533,433**	**6,792,656**	97,592,734	**2,141,938**	**3,535,884**	**5,677,822**	103,270,556	**140,724**
	Revenue internal to the Government	-62,116	-8,489	-8,672	-13,196	-5,332	-2,626	...	...	-40,293	-78,608	-140,724	...	-3,535,884	-3,535,884	-3,676,608	-140,724
	Total net revenue from outside parties	**90,737,962**	**4,548,238**	**637,952**	**369,295**	**281,104**	**206,430**	**177,889**	**...**	**493,140**	**6,714,048**	97,452,010[5]					
	Revenue credited to appropriations from outside parties	488,935	36,113	219,829	...	205,818	996,875	..	491	193,877	1,653,003		2,141,938[5]		2,141,938[5]		
	Total gross revenue from outside parties	**91,226,897**	**4,584,351**	**857,781**	**369,295**	**486,922**	**1,203,305**	**177,889**	**491**	**687,017**	**8,367,051**					**99,593,948**[5]	

(1) Less than $500.
2 Additional details are provided in Section 11 of Volume II (Part II).
3 Details can be found in Section 6 of Volume I.
4 To recognize the international reserves held in the Exchange Fund Account.
5 Total gross revenue from outside parties is the sum of total net revenue from outside parties and revenue credited to appropriations from outside parties.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
2		Agriculture	$	$
		Department		
		Management and Administration Program		
	1	Program expenditures and contributions		
	1e	Program expenditures--To authorize the transfer of $722,999 from Agriculture Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote	55,437,500	
		Agri-Food Program		
	5	Operating expenditures		1
	5c	Operating expenditures	468,228,000	
	10	Capital expenditures		2,592,578
	15	The grants listed in the Estimates and contributions	68,443,000	
	15c	The grants listed in the Estimates and contributions	410,744,875	
	15e	The grants listed in the Estimates		35,079,125
		Canadian Forestry Service Program		1
	20	Operating expenditures and authority to spend revenue received during the year	76,283,000	
	20c	Operating expenditures and authority to spend revenue received during the year		1,191,000
	20e	Operating expenditures--To authorize the transfer of $523,999 from Agriculture Vote 25, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	25	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	12,039,000	
	30	The grants listed in the Estimates and contributions	125,902,000	
	30c	Contributions		27,208,000
		Grains and Oilseeds Program		
	35	Operating expenditures, the grants listed in the Estimates and contributions including authority to make payment of commissions for services provided in accordance with the Western Grain Stabilization Act	7,406,000	
	35a	Operating expenditures and contributions		700,000,000
	35d	Operating expenditures and the grants listed in the Estimates		803,903,000
	35e	Contributions--To authorize the transfer of $8,909,200 from Agriculture Vote 5, $2,386,000 from Agriculture Vote 10, $1,557,000 from Agriculture Vote 15, $171,000 from Agriculture Vote 25, $109,000 from Agriculture Vote 30 and $1,400,000 from Agriculture Vote 40, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		
	40	Canadian Grain Commission--Operating expenditures and contributions		84,145,800
		Canadian Dairy Commission	42,037,000	
	45	Program expenditures		
		Canadian Livestock Feed Board	4,697,000	
	50	Operating expenditures		
	55	Contributions	1,657,000	
		Farm Credit Corporation	18,100,000	
	60	Payments to the Farm Credit Corporation to offset the loan losses during the fiscal year ending March 31, 1988	15,000,000	
		Total Ministry--Budgetary	**1,305,974,375**	**1,654,119,506**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in: Main Estimates	As shown in: Supplementary Estimates
			$	$
3		**Atlantic Canada Opportunities Agency**		
		Department		
	1b	Operating expenditures		
	1e	Operating expenditures--To authorize the transfer of $6,999,999 from Atlantic Canada Opportunities Agency Vote 5b, Appropriation Act No. 4, 1987–88 for the purposes of this Vote		3,600,000
	5b	Contributions		1
	5e	The grants listed in the Estimates		123,011,000
	L10e	Loans in accordance with terms and conditions prescribed by regulations of the Governor in Council for the purposes of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area		1
				5,000,000
		Total Ministry--Budgetary	...	**126,611,002**
		Non-budgetary	...	**5,000,000**
4		**Communications**		
		Department		
	1	Operating expenditures and authority to spend revenue received during the year	120,578,000	
	1c	Operating expenditures--To authorize the transfer of $8,004,187 from Communications Vote 70, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	1e	Operating expenditures and authority to spend revenue received during the year		594,000
	5	Capital expenditures	11,416,000	
	5c	Capital expenditures--To authorize the transfer of $290,725 from Communications Vote 70, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		587,657
	10	The grants listed in the Estimates and contributions	78,115,000	
	10c	The grants listed in the Estimates and contributions--To authorize the transfer of $3,134,061 from Communications Vote 80, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		7,420,000
	10e	The grant listed in the Estimates and contributions		8,747,000
	15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	55,093,000	
	L20	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of Section 29 of the Cultural Property Export and Import Act	10,000	
		Canada Council		
	25	Payments to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	88,444,000	
	25e	Payments to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act		8,451,000
		Canadian Broadcasting Corporation		
	30	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	786,415,000	
	30e	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		5,851,000
	35	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	40	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	90,755,000	
		Canadian Film Development Corporation		
	45	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	108,522,000	

	45e	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		7,123,714
	46c	Pursuant to Section 18 of the Financial Administration Act, to forgive certain debts and obligations due Her Majesty in Right of Canada in respect of the Canadian Film Development Corporation		6,313,935
		Canadian Radio-television and Telecommmunications Commission		
	50	Program expenditures	24,972,000	
	50c	Program expenditures		389,000
		National Archives of Canada		
	85	Program expenditures and authority to spend revenues received during the year	46,042,000	
	85e	Program expenditures		350,000
		National Arts Centre Corporation		
	55	Payments to the National Arts Centre Corporation	14,966,000	
	55c	Payments to the National Arts Centre Corporation		1,762,000
		National Film Board		
	60	National Film Board Revolving Fund--Operating loss, capital, the grants listed in the Estimates and contributions	64,443,000	
		National Library		
	65	Program expenditures and the grants listed in the Estimates	33,028,000	
		National Museums of Canada		
	70	Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1987–88 and 1988–89 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation	76,016,300	
	70e	Operating expenditures--To authorize the transfer of $519,999 from Communications Vote 75, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	75	Capital expenditures	7,461,000	
	75c	Capital expenditures		17,221,619
	80	The grants listed in the Estimates	8,396,700	
		Total Ministry--Budgetary	**1,618,663,000**	**64,810,927**
		Non-budgetary	**10,000**	...
5		**Consumer and Corporate Affairs**		
		Department		
	1	Operating expenditures, the grants listed in the Estimates and contributions	112,472,000	
	1c	Operating expenditures		1,981,000
	1e	The grants listed in the Estimates		30,000
	5	Capital expenditures	5,688,000	
	5e	Capital expenditures		270,000
		Canada Post Corporation		
	10	Payments to the Canada Post Corporation for special purposes	184,000,000	
	10e	Payments to the Canada Post Corporation for special purposes		12,500,000
	15	Payments to the Canada Post Corporation for capital and deferred charge/cost requirements	161,000,000	
	17e	To report the actual excess of operating and income charges over revenues for the Canada Post Corporation in the amount of $128,981,000 for the 12 month period ending March 31, 1987 in accordance with Subsection 29[3] of the Canada Post Corporation Act		1
		Competition Tribunal		
	20	Program expenditures	1,970,000	
		Hazardous Materials Information Review Commission		
	22c	Program expenditures		580,000
		Patented Medecine Prices Review Board		
	23e	Program expenditures		600,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Standards Council of Canada		
	25	Payments to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	6,531,000	
		Total Ministry--Budgetary	**471,661,000**	**15,961,001**
		Non-budgetary	...	...
6		**Employment and Immigration**		
		Department/Commission		
		Corporate and Special Services Program		
	1	Departmental administration--Program expenditures	7,558,500	
	1e	Departmental administration--Program expenditures--To authorize the transfer of $899,999 from Employment and Immigration Vote 10, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	5	Canada Employment and Immigration Commission--Program expenditures	28,704,000	
	5c	Canada Employment and Immigration Commission--Program expenditures		1,500,000
	5e	Canada Employment and Immigration Commission--Program expenditures--To authorize the transfer of $8,300,000 from Employment and Immigration Vote 10; and $265,999 from Employment and Immigration Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	6e	Pursuant to Section 18 of the Financial Administration Act, to write-off debts due Her Majesty in Right of Canada amounting in aggregate to $37,255.81 in regards to Government Annuities Accounts over-payments--To authorize the transfer of $37,255 from Employment and Immigration Vote 25, Appropriation Act No. 3, 1987–88 for purposes of this Vote		1
		Employment and Insurance Program		
	10	Operating expenditures	52,897,000	
	15	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	1,490,388,000	
	15c	The grants listed in the Estimates, and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community		1
	15e	The grants listed in the Estimates, and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community		1
		Immigration Program		
	20	Operating expenditures	98,382,000	
	20c	Operating expenditures		9,300,000
	20e	Operating expenditures--To authorize the transfer of $9,671,999 from Employment and Immigration Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	21e	Pursuant to Section 18 of the Financial Administration Act, to write-off 2,489 debts due Her Majesty in Right of Canada amounting in the aggregate to $280,024.32 in regards to transportation loans issued under Section 121 of the Immigration Act--To authorize the transfer of $280,024 from Employment and Immigration Vote 25, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	25	The grant listed in the Estimates and contributions	63,063,000	

		Immigration Appeal Board		
	30	Program expenditures	10,709,000	
	30e	Program expenditures		1,000,000
		Total Ministry--Budgetary	**1,751,701,500**	**11,800,007**
		Non-budgetary	...	...
7		**Energy, Mines and Resources**		
		Department		
		Administration Program		
	1	Program expenditures and authority to spend revenue received during the year	40,900,880	
	1c	Program expenditures and authority to spend revenue received during the year		700,000
		Energy Program		
	5	Operating expenditures	96,498,000	
	5c	Operating expenditures		9,376,000
	10	The grants listed in the Estimates and contributions	42,844,000	
	15	Payments for the purposes of the Petroleum Incentives Program Act	130,000,000	
	L20	Loans, in accordance with terms and conditions approved by the Governor in Council, to assist in financing regional electrical interconnections	1,000,000	
		Minerals and Earth Sciences Program		
	25	Operating expenditures	246,520,080	
	25c	Operating expenditures		5,916,000
	25e	Operating expenditures--To authorize the transfer of $816,619 from Energy, Mines and Resources Vote 10, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	30	Capital expenditures	33,363,000	
	30c	Capital expenditures		1,500,000
	35	The grants listed in the Estimates and contributions	33,840,000	
	35c	Contributions		1,556,000
		Atomic Energy Control Board		
	40	Program expenditures, the grants listed in the Estimates and contributions	21,313,000	
		Atomic Energy of Canada Limited		
	45	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	169,276,000	
	45c	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		8,000,000
		National Energy Board		
	50	Program expenditures	23,840,000	
		Petro-Canada International Assistance Corporation		
	55	Payments to Petro-Canada International Assistance Corporation	60,500,000	
	55e	Payments to Petro-Canada International Assistance Corporation		6,900,000
		Total Ministry--Budgetary	**898,894,960**	**33,948,001**
		Non-budgetary	**1,000,000**	...
8		**Environment**		
		Department		
		Administration Program		
	1	Program expenditures and contributions	33,781,000	
		Environmental Services Program		
	5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	309,219,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	5e	Operating expenditures		798,886
	10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	49,118,000	
	10c	Capital expenditures		820,000
	10e	Capital expenditures--To authorize the transfer of $1,083,000 from Environment Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		2,067,000
	15	The grants listed in the Estimates and contributions	24,620,250	
	15c	Contributions		225,000
		Parks Program		
	20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	208,489,000	
	20c	Operating expenditures, the grants listed in the Estimates and contribution		2,372,000
	20e	Operating expenditures		300,000
	25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	85,640,000	
	25c	Capital expenditures		2,379,000
	25e	Capital expenditures		8,252,000
	30	National Battlefields Commission--Operating expenditures	2,023,000	
		Total Ministry--Budgetary	**712,890,250**	**17,213,886**
		Non-budgetary	...	...
9		**External Affairs**		
		Department		
		Canadian Interests Abroad Program		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizen and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries		
	1c	Operating expenditures	578,464,000	
	1e	Operating expenditures--To authorize the transfer of $13,254,000 from External Affairs Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		25,044,361
	5	Capital expenditures		7,418,000
	5c	Capital expenditures	114,429,000	
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $50,000,000 in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are		1,740,000

	levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1986, which is	166,623,106	
10c	The grants listed in the Estimates and contributions		2,845,000
10e	The grants listed in the Estimates		427,000
L17e	Advance to the Working Capital Fund of the United Nations Industrial Development Organization (UNIDO) in the amount of $93,000 (US) notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of January 1988, which is		120,000
	World Exhibitions Program		
15	Program expenditures and contributions	617,000	
15c	Program expenditures		5,950,000
	Canadian Commercial Corporation		
20	Program expenditures	11,809,000	
21c	Pursuant to Section 18 of the Financial Administration Act, to forgive certain debts and obligations due Her Majesty in Right of Canada in respect of the Canadian Commercial Corporation		10,000,000
	Canadian International Development Agency		
25	Operating expenditures and authority: (a) to engage persons for service in developing countries; and (b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978–1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto; (ii) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries	78,698,000	
30	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the International Development (Financial Institutions) Continuing Assistance Act, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,879,500,000	
30c	The grants listed in the Estimates		1
30e	The grants listed in the Estimates		1
L35	The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $86,000,000 in accordance with the International Development (Financial Institutions) Continuing Assistance Act for the purpose of contributions to international financial institution fund accounts	1	
L40	In accordance with the International Development (Financial Institutions) Continuing Assistance Act: (a) the issuance of non-interest bearing, non-negotiable demand notes estimated at $7,200,000 to the African Development Bank not to exceed the equivalent of 4,280,000 units of account; (b) the issuance of non-interest bearing, non-negotiable demand notes estimated at $10,900,000 to the Inter-American Development Bank not to exceed the equivalent of US $7,898,000; (c) the issuance of non-interest bearing, non-negotiable demand notes estimated at $3 800,000 to the Asian Development Bank; and (d) the issuance of non-interest bearing, non-negotiable demand notes estimated at $2,200,000 to the Caribbean Development Bank not to exceed the equivalent of US $1,525,419	1	
	International Centre for Ocean Development		
45	Payments to the International Centre for Ocean Development in accordance with the International Centre for Ocean Development Act	6,500,000	
	International Development Research Centre		
50	Payments to the International Development Research Centre	105,900,000	
50c	Payments to the International Development Research Centre		2,200,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	55	**International Joint Commission**		
		Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality	3,427,000	
		Total Ministry--Budgetary	**2,945,967,106**	**55,624,363**
		Non-budgetary	**2**	**120,000**
10		**Finance** [1]		
		Department		
		Financial and Economic Policies Program		
	1	Program expenditures and authority to spend revenue received during the year		
	1c	Program expenditures	45,339,000	
	5	In accordance with the Bretton Woods and Related Agreements Act, the payment estimated at $13,000,000 to the International Finance Corporation not to exceed the equivalent of US $9,430,000		10,759,000
	L10	In accordance with the Bretton Woods and Related Agreements Act, the issuance of non-interest bearing, non-negotiable demand note in an amount not to exceed $324,800,000 to the International Development Association	13,000,000	
	L11e	In accordance with the Bretton Woods and Related Agreements Act:	1	
		(a) payments estimated at $26,368,000 to the International Bank for Reconstruction and Development not to exceed the equivalent of US $20,226,291; and		
		(b) the issuance of non-interest bearing, non-negotiable demand notes estimated at $17,730,000 to the International Bank for Reconstruction and Development in an amount not to exceed US $13,129,008		26,368,000
	15	*Canadian Import Tribunal Program*		
		Program expenditures	2,225,000	
	20	*Inspector General of Banks Program* [1]		
		Program expenditures	5,210,000	
	25	*Special Program*		
		To extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966, to authorize payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries and to authorize a payment to the Foreign Claims Fund of		
	L30	Advances in respect of a toll bridge across the harbour of Saint John, NB in accordance with terms and conditions set out in an agreement relating to the financing, construction and operation of the toll bridge entered into between Canada, New Brunswick, the City of Saint John and the Bridge Authority, approved by the Governor in Council,	30,000	
		(a) to the Saint John Harbour Bridge Authority established by c. 150 of the Statutes of New Brunswick, 1961–62; or		
		(b) to a trustee for the holders of securities issued by the Authority; the total amount of advances for the fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, as determined pursuant to the agreement, repayable if the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year		
		Auditor General	671,000	
	35	Program expenditures, the grant listed in the Estimates and contributions	42,141,000	

		Insurance [1]		
	40	Program expenditures	24,499,000	
		Tariff Board		
	45	Program expenditures	2,349,000	
		Total Ministry--Budgetary	**134,793,000**	**10,759,000**
		Non-budgetary	**671,001**	**26,368,000**
11		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, Canada's share of expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects	428,830,500	
	1e	Operating expenditures		33,810,300
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	74,127,000	
	5e	Capital expenditures		17,153,000
	10	The grants listed in the Estimates and contributions	11,190,500	
	10e	The grants listed in the Estimates and contributions		2,166,900
		Total Ministry--Budgetary	**514,148,000**	**53,130,200**
		Non-budgetary	...	...
12		Governor General		
		Department		
	1	Program expenditures and expenditures incurred on behalf of former governors general, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General	6,355,000	
	1c	Program expenditures and the grants listed in the Estimates		595,000
	1e	Program expenditures		180,000
		Total Ministry--Budgetary	**6,355,000**	**775,000**
		Non-budgetary	...	...
13		Indian Affairs and Northern Development		
		Department		
		Administration Program		
	1	Program expenditures	44,987,000	
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	235,595,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	5c	Operating expenditures--To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1987–88 (a) to increase from $350,000,000 to $575,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972; (b) to increase the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970 to a level not to exceed at any time $60,000,000 less the total amount of payments made to implement previous guarantees made under that authority; (c) to repeal Indian Affairs and Northern Development Vote 5b, Appropriation Act No. 4, 1974; and (d) to repeal Indian Affairs and Northern Development Vote 5c, Section (b), Appropriation Act No. 4, 1985–86		1
	10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools, of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	42,528,000	850,000
	10c	Capital expenditures	1,513,617,000	
	15	The grants listed in the Estimates and contributions		26,242,890
	15c	The grants listed in the Estimates and contributions		
	15e	The grants listed in the Estimates and contributions--To authorize the transfer of $2,536,200 from Indian Affairs and Northern Development Vote 1; $14,731,215 from Indian Affairs and Northern Development Vote 5; $11,417,100 from Indian Affairs and Northern Development Vote 10; $1,991,101 from Indian Affairs and Northern Development Vote 25; and, $1,063,000 from Indian Affairs and Northern Development Vote 30, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		1,110,385
	L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	14,303,000	1,029,000
	L20c	Loans to native claimants		1,116,925
	L21c	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders		
		Northern Affairs Program		
	25	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories	69,567,000	
	26e	Pursuant to Section 18 of the Financial Administration Act, to write-off from the Accounts of Canada, certain debts due to Her Majesty in the Right of Canada, amounting to $3,900,000 representing the principal balance owed by the British Yukon Railway Company, arising from an interest-free loan established by Vote L51c, Appropriation Act No. 2, 1981–82		3,900,000
	30	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities	20,171,000	
	35	The grants listed in the Estimates and contributions	31,653,500	
	35c	The grants listed in the Estimates and contributions--To authorize the transfer of $3,613,799 from Indian Affairs and Northern Development Vote 25; and $1,500,000 from Indian Affairs and Northern Development Vote 30, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1

		Transfer Payments to the Territorial Governments Program		
	40	Transfer payments to the Government of the Yukon Territory listed in the Estimates	163,000,000	
	40c	Transfer payments to the Government of the Yukon Territory listed in the Estimates		4,418,000
	45	Transfer payments to the Government of the Northwest Territories listed in the Estimates	534,000,000	
	45c	Transfer payments to the Government of the Northwest Territories listed in the Estimates--To authorize the transfer of $7,190,601 from Indian Affairs and Northern Development Vote 25, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		29,811,700
		Northern Canada Power Commission		6,743,000
	L47c	Loans to the Northern Canada Power Commission for capital expenditures		
		Western Diversification Office		3,000,000
	50b	Operating expenditures		1
	50e	Operating expenditures--To authorize the transfer of $5,568,999 from Indian Affairs and Northern Development Vote 55b, Appropriation Act No. 4, 1987–88 for the purposes of this Vote		97,548,000
	55b	Contributions		1
	55e	The grants listed in the Estimates		
		Total Ministry--Budgetary	**2,655,118,500**	**166,880,980**
		Non-budgetary	**14,303,000**	**8,888,925**
14		Justice		
		Department	95,749,000	
	1	Operating expenditures		1
	1c	Operating expenditures--To authorize the transfer of $9,676,854 from Justice Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1,825,000
	1e	Operating expenditures	226,356,650	
	5	The grants listed in the Estimates and contributions		82,128,854
	5e	Contributions		
		Canadian Human Rights Commission	9,916,000	
	10	Program expenditures		
		Commissioner for Federal Judicial Affairs		
	15	Operating expenditures, the grants listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	2,909,000	57,000
	15c	The grants listed in the Estimates		100,000
	15e	The grants listed in the Estimates	361,000	
	20	Canadian Judicial Council--Operating expenditures		
		Federal Court of Canada	9,805,000	
	25	Program expenditures		918,000
	25e	Program expenditures		
		Law Reform Commission of Canada	4,440,000	
	30	Program expenditures		
		Offices of the Information and Privacy Commissioners of Canada	3,408,000	
	35	Program expenditures		97,000
	35c	Program expenditures		
		Supreme Court of Canada	4,985,000	
	40	Program expenditures		920,000
	40c	Program expenditures and the grant listed in the Estimates		1
	40e	Program expenditures and the grant listed in the Estimates		
		Tax Court of Canada	3,466,000	
	45	Program expenditures		
		Total Ministry--Budgetary	**361,395,650**	**86,045,856**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
15		**Labour**		
		Department		
	1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	48,610,470	
	1e	Operating expenditures--To authorize the transfer of $45,000 from Labour Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		745,000
	5	The grants listed in the Estimates and contributions	9,445,000	
		Canada Labour Relations Board	5,922,000	
	10	Program expenditures		105,000
	10e	Program expenditures		
		Canadian Centre for Occupational Health and Safety	7,665,000	
	15	Program expenditures		
		Total Ministry--Budgetary	**71,642,470**	**850,000**
		Non-budgetary	...	...
16		**National Defence**		
		Department		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $24,088,776,100 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $14,301,624,000 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	6,606,478,000	
	1e	Operating expenditures	2,743,079,000	2,025,000
	5	Capital expenditures		157,449,367
	5e	Capital expenditures		
	10	The grants listed in the Estimates, contributions for Emergency Preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	144,828,100	
	10e	The grants listed in the Estimates and contributions		49,254,699
		Total Ministry--Budgetary	**9,494,385,100**	**208,729,066**
		Non-budgetary	...	...
17		**National Health and Welfare**		
		Department		
		Departmental Administration Program		
	1	Program expenditures, the grants listed in the Estimates and contributions including recoverable expenditures on behalf of the Canada Pension Plan	55,196,000	
	1c	Program expenditures and the grant listed in the Estimates--To authorize the transfer of $315,000 from National Health and		

	Welfare Vote 15, and $4,213,999 from National Health and Welfare Vote 40, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
1e	Program expenditures and the grants listed in the Estimates including recoverable expenditures on behalf of the Canada Pension Plan--To authorize the transfer of $121,999 from National Health and Welfare Vote 60, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	Health Services and Promotion Program	21,420,000	
5	Operating expenditures		
5c	Operating expenditures--To authorize the transfer of $744,000 from National Health and Welfare Vote 40, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		7,770,000
5e	Operating expenditures--To authorize the transfer of $400,000 from National Health and Welfare Vote 10, and $395,999 from National Health and Welfare Vote 60, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
10	The grants listed in the Estimates and contributions	32,988,000	
10c	Contributions--To authorize the transfer of $684,999 from National Health and Welfare Vote 40, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
10e	The grants listed in the Estimates		1
	Social Services Program	13,471,000	
15	Operating expenditures		
15e	Operating expenditures		850,000
20	The grants listed in the Estimates and contributions; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders who were committed to the care of provincial authorities prior to the proclamation of the Young Offenders Act on April 2nd, 1984 and who are not dealt with under that Act; and who are under the jurisdiction of correctional authorities instead of child welfare authorities or under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province	113,073,000	
20c	Contributions--To authorize the transfer of $679,999 from National Health and Welfare Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	Medical Services Program	405,910,000	
25	Operating expenditures, the grants listed in the Estimates and contributions		
25c	Operating expenditures and contributions--To authorize the transfer of $1,500,000 from National Health and Welfare Vote 30, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		48,847,000
30	Capital expenditures	24,928,000	
	Health Protection Program	102,374,000	
35	Operating expenditures and the grants listed in the Estimates		
35c	Operating expenditures--To authorize the transfer of $3,068,999 from National Health and Welfare Vote 40, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
35e	Operating expenditures and contributions--To authorize the transfer of $2,311,000 from National Health and Welfare Vote 40, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		2,900,000
40	Capital expenditures	29,330,000	
	Income Security Program	57,861,000	
45	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan		
45c	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan--To authorize the transfer of $117,999 from National Health and Welfare Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
45e	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan--To authorize the transfer of $926,000 from National Health and Welfare Vote 25, and $367,000 from National Health and Welfare Vote 60, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		58,000
	Fitness and Amateur Sport Program	8,341,000	
50	Operating expenditures	57,641,000	
55	Contributions		
55c	Contributions--To authorize the transfer of $86,999 from National Health and Welfare Vote 15 and $840,000 from National Health and Welfare Vote 50, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	XV Olympic Winter Games Program	45,746,000	
60	Program expenditures and contributions		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	60c	Program expenditures		7,500,000
		Medical Research Council		
	65	Operating expenditures	3,485,000	
	65e	Operating expenditures--To authorize the transfer of $399,999 from National Health and Welfare Vote 70, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	70	The grants listed in the Estimates	167,873,000	
	70c	The grants listed in the Estimates		3,000,000
		Total Ministry--Budgetary	**1,139,637,000**	**70,925,010**
		Non-budgetary	...	...
18		**National Revenue**		
		Customs and Excise		
	1	Operating expenditures	403,801,000	
	1e	Operating expenditures		11,245,000
	5	Capital expenditures	25,571,000	
	5e	Capital expenditures		924,500
		Taxation		
	10	Operating expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance Act, 1971	699,473,000	
	10e	Operating expenditures--To authorize the transfer of $875,000 from National Revenue Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		9,211,353
	15	Capital expenditures	26,056,000	
		Total Ministry--Budgetary	**1,154,901,000**	**21,380,853**
		Non-budgetary	...	...
19		**Parliament**		
		The Senate		
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, the grants listed in the Estimates and contributions	18,849,000	
	1e	Program expenditures		197,000
		House of Commons		
	5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	123,543,000	
	5c	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices		6,000,000
		Library of Parliament		
	10	Program expenditures	10,829,000	
		Total Ministry--Budgetary	**153,221,000**	**6,197,000**
		Non-budgetary	...	...

20		**Privy Council**		
		Department		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Senate and House of Commons Act and pro rata for any period less than a year; the grant listed in the Estimates and contribution	40,303,000	
	1c	Program expenditures		1,817,000
		Canadian intergovernmental Conference Secretariat		
	5	Program expenditures	3,171,000	
		Chief Electoral Officer		
	10	Program expenditures	2,059,000	
		Commissioner of Official Languages		
	15	Program expenditures	9,697,000	
	15e	Program expenditures		262,000
		Economic Council of Canada		
	20	Program expenditures	8,179,000	
	20c	Program expenditures		285,000
		Public Service Staff Relations Board		
	25	Program expenditures	8,011,000	
		Security Intelligence Review Committee		
	30	Program expenditures	1,161,000	
		Total Ministry--Budgetary	**72,581,000**	**2,364,000**
		Non-budgetary	...	...
21		**Public Works**		
		Department		
		Services Program		
	1	Payments to the Public Works Revolving Fund for operating expenditures not recovered from Government departments and agencies	137,137,000	
	1e	Payments to the Public Works Revolving Fund for operating expenditures not recovered from Government departments and agencies--To authorize the transfer of $18,675,999 from Public Works Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	2e	Public Works Revolving Fund--In accordance with Section 33 of the Adjustment of Accounts Act, to increase from $300,000,000 to $450,000,000 the amount by which the aggregate of expenditures made under Section 26 of that Act may exceed the revenues referred to in that section		1
	5	Capital expenditures	15,076,000	
		Accommodation Program		
	10	Operating expenditures including the provision on a recoverable basis of accommodation for the purposes of the Canada Pension Plan Act and the Unemployment Insurance Act, 1971 and authority to spend revenue received during the year	502,911,000	
	10e	Operating expenditures--To authorize the transfer of $1,699,999 from Public Works Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	15	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	137,291,000	
	20	Payments to Canada Museums Construction Corporation Inc. in respect of operating and capital expenditures for the construction of the National Gallery of Canada and the Canadian Museum of Civilization	71,434,000	
		Government Realty Assets Support Program		
	25	Operating expenditures, and assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and the grants listed in the Estimates and contributions, including grants to municipalities in accordance with the Municipal Grants Act in respect of taxation years ending on or before December 31, 1979; and (a) subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development and		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		redevelopment taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property; (b) grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act, in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province for a taxation year ending on or before December 31, 1979 to finance services that are ordinarily provided throughout Canada by municipalities; and (c) to authorize payments in respect of certain property prescribed as federal property for the 1974, 1975, 1976, 1977, 1978 and 1979 tax years of municipalities		
	25e	Operating expenditures--To authorize the transfer of $1,799,999 from Public Works Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote	31,509,000	
	30	Capital expenditures		1
	35	Payments to Canada Lands Company (Mirabel) Limited for operating and capital expenditures	28,920,000	
	35e	Payments to Canada Lands Company (Mirabel) Limited for operating and capital expenditures--To authorize the transfer of $623,874 from Public Works Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote	4,709,000	
	36e	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures--To authorize the transfer of $1,904,000 from Public Works Vote 15, and $1,495,999 from Public Works Vote 30, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	40	Payments to Canada Lands Company (Vieux-Port de Québec) Inc. for operating and capital expenditures		1
	40e	Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc. for operating and capital expenditures--To authorize the transfer of $873,999 from Public Works Vote 30, Appropriation Act No. 3, 1987–88 for the purposes of this Vote	4,250,000	
		Marine Transportation and Related Engineering Works Program		1
	45	Program expenditures including expenditures on works on other than federal property	7,084,000	
		Land Transportation and Other Engineering Works Program		
	50	Operating expenditures		
	50e	Operating expenditures--To authorize the transfer of $1,099,999 from Public Works Vote 30, Appropriation Act No. 3, 1987–88 for the purposes of this Vote	27,699,000	
	55	Capital expenditures including expenditures on works on other than federal property		1
	55e	Capital expenditures including expenditures on works on other than federal property--To authorize the transfer of $2,963,999 from Public Works Vote 30, Appropriation Act No. 3, 1987–88 for the purposes of this Vote	19,013,000	
		Canada Mortgage and Housing Corporation		1
	60	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act		
	L65	Advances to Canada Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act	1,666,075,000	
	L70	Advances to Canada Mortgage and Housing Corporation for loans approved under Section 37.1 of the National Housing Act	14,800,000	
		Defence Construction [1951] Limited	10,200,000	
	75	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	13,550,000	

		National Capital Commission		
	80	Payment to the National Capital Commission for operating expenditures	47,994,000	
	80e	Payment to the National Capital Commission for operating expenditures		4,330,000
	85	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities	28,926,000	
	85e	Payment to the National Capital Commission for capital expenditures		10,411,000
	90	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	9,840,000	
	90e	Payment to the National Capital Commission for grants and contributions		1,680,000
		Total Ministry--Budgetary	**2,753,418,000**	**16,421,009**
		Non-budgetary	**25,000,000**	...
22		**Regional Industrial Expansion** [2]		
		Department		
	1	Operating expenditures	220,388,500	
	1b	Operating expenditures		8,375,000
	1e	Operating expenditures--To provide that the aggregate amount of insurance outstanding at any time in respect of the de Havilland DHC-7 and DHC-8 aircraft, for the purposes described in Industry, Trade and Commerce Vote 1a, subparagraph (ii) Appropriation Act No. 1, 1980-81 does not exceed $625,000,000 and $250,000,000 US		1
	5	Textile and Clothing Board--Operating expenditures	1,295,000	
	10	The grants listed in the Estimates and contributions	849,101,000	
	10b	The grants listed in the Estimates and contributions		347,576,000
	10e	The grants listed in the Estimates		1
	11e	Pursuant to Section 18 of the Financial Administration Act, to forgive certain debts due Her Majesty the Queen in Right of Canada in respect of the corporations set out below:		
		Canadian Patents and Development Ltd.		296,199
		Pêcheries Canada Inc.		31,499,900
	15	Payments to Canadian Patents and Development Limited	713,000	
	15e	Payments to Canadian Patents and Development Limited--To authorize the transfer of $399,999 from Regional Industrial Expansion Vote 10, Appropriation Act No. 3, 1987-88 for the purposes of this Vote		1
	L20	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister, (i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or (ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and (b) to authorize the sale or other disposition of any capital stock so acquired	300,000	
	L25	Loans in accordance with terms and conditions prescribed by the Governor in Council to persons engaged or about to engage in or assisting manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring	500,000	
	L25b	Loans in accordance with terms and conditions prescribed by the Governor in Council to persons engaged or about to engage in or assisting manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring		110,000,000
	L30	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act	15,400,000	
		Cape Breton Development Corporation		
	35	Payments to the Cape Breton Development Corporation to be applied by the Corporation in payment of losses incurred in the operation and maintenance in the fiscal year 1987-88 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division	1,754,000	
	40	Payments to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	98,660,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	45	Payments to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act	10,600,000	
		Federal Business Development Bank		
	50	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	26,449,000	
	51e	Payment to the Federal Business Development Bank for the purposes of Section 20 of the Federal Business Development Bank Act		23,000,000
		Investment Canada		
	55	Program expenditures	8,257,000	
	55e	Program expenditures		300,000
		Total Ministry--Budgetary	***1,217,217,500***	**411,047,102**
		Non-budgetary	**16,200,000**	**110,000,000**
23		**Science and Technology**		
		Ministry of State		
	1	Operating expenditures	11,251,000	
	1c	Operating expenditures		5,949,840
	1e	Operating expenditures--To authorize the transfer of $1,596,999 from Science and Technology Vote 5, Appropriation Act No. 3, 1987–88 for purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	14,804,000	
	5c	Contributions		2,841,000
		National Research Council of Canada		
	10	Operating expenditures	218,160,000	
	10c	Operating expenditures		750,000
	15	Capital expenditures	54,327,000	
	15c	Capital expenditures		25,710,000
	20	The grants listed in the Estimates and contributions	114,039,000	
	20c	Contributions		1,804,000
		Natural Sciences and Engineering Research Council		
	25	Operating expenditures	10,978,000	
	25e	Operating expenditures		502,000
	30	The grants listed in the Estimates	319,415,000	
	30e	The grants listed in the Estimates		6,843,500
		Science Council of Canada		
	35	Program expenditures	2,494,000	
		Total Ministry--Budgetary	**745,468,000**	**44,400,341**
		Non-budgetary	...	...
24		**Secretary of State**		
		Department		
	1	Operating expenditures	172,925,000	
	1c	Operating expenditures		2,850,000
	1e	Operating expenditures		4,488,325

	5	The grants listed in the Estimates and contributions	355,837,000	
	5c	The grants listed in the Estimates and contributions		13,818,500
	5e	The grants listed in the Estimates and contributions		5,415,000
		Advisory Council on the Status of Women		
	10	Program expenditures	2,660,000	
	10c	Program expenditures		500,000
		Public Service Commission		
	15	Program expenditures	112,983,000	
		Social Sciences and Humanities Research Council		
	20	Operating expenditures	5,141,000	
	25	The grants listed in the Estimates	62,279,000	
	25e	The grants listed in the Estimates		2,000,000
		Status of Women--Office of the Co-ordinator		
	30	Program expenditures	2,611,000	
	30c	Program expenditures		158,000
		Total Ministry--Budgetary	**714,436,000**	**29,229,825**
		Non-budgetary	...	...
25		**Solicitor General**		
		Department		
	1	Program expenditures, the grants listed in the Estimates and contributions	24,196,500	
	1c	Program expenditures, the grants listed in the Estimates and contributions		500,000
		Canadian Security Intelligence Service		
	5	Program expenditures	133,589,000	
	5e	Program expenditures		3,272,055
		Correctional Service		
	10	Penitentiary Service and National Parole Service--Operating expenditures, the grants listed in the Estimates, contributions; and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	618,481,000	
	15	Penitentiary Service and National Parole Service--Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	122,136,000	
		National Parole Board		
	20	Program expenditures	14,003,000	
	20c	Program expenditures		1,520,000
		Royal Canadian Mounted Police		
	25	Law enforcement--Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	662,941,000	
	25e	Law enforcement--Operating expenditures and authority to spend revenue received during the year		62,353,200
	30	Law enforcement--Capital expenditures	96,737,000	
	30e	Law enforcement--Capital expenditures		6,440,100
		Total Ministry--Budgetary	**1,672,083,500**	**74,085,355**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
26		**Supply and Services**		
		Department		
	1	Program expenditures and contributions including:		
		(a) recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act of 1971, and the Supply Revolving Fund;		
		(b) expenditures on behalf of Government departments and agencies for unsolicited research and development proposals and authority to make commitments during the fiscal year of $15,600,000 in respect of such proposals; and		
		(c) authority to spend revenue received during the year	230,889,720	
	1c	Program expenditures and the grants listed in the Estimates including expenditures on behalf of Government departments and agencies for unsolicited research and development proposals and to increase from $15,600,000 to $27,600,000 the authority to make commitments during the fiscal year in respect of such proposals		10,000,000
	1e	Program expenditures and contributions		8,483,500
		Statistics Canada		
	5	Program expenditures, the grants listed in the Estimates, and authority to spend revenue received during the year	189,667,000	
	5e	Program expenditures and authority to spend revenue received during the year		6,315,000
		Total Ministry--Budgetary	**420,556,720**	**24,798,500**
		Non-budgetary	...	...
27		**Transport**		
		Department		
	1	Operating expenditures, and		
		(a) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of or arising out of the exercise of jurisdiction in navigation, including navigational aids, and shipping;		
		(b)authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;		
		(c) authority for the payment of commissions for revenue collection pursuant to the Aeronautics Act;		
		(d) subject to paragraph (e), authority to spend revenue received during the year excluding that received from activities under the Surface Transportation Activity; and		
		(e) authority to spend revenue received during the year in the course of or arising out of the exercise of jurisdiction in aeronautics of an amount equal in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund		
	1e	Operating expenditures--To authorize the transfer of $12,008,999 from Transport Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote	665,762,000	
	2c	Pursuant to Section 18 of the Financial Administration Act to forgive certain debts due Her Majesty in Right of Canada in respect of the corporations set out below in the principal amounts set opposite their respective names, and to forgive the interest owing thereon in the amount of $418,464,924 including an amount of $382,319 due from the St. John's Port Corporation; and to forgive additional interest accrued in the amount of $4,370,511 due from the Saint John Port Corporation		1
		The St. Lawrence Seaway Authority		624,950,000
		Marine Atlantic Inc.		327,558,000
		Montreal Port Corporation		132,994,837

	Vancouver Port Corporation		76,494,444
	The Jacques Cartier and Champlain Bridges Inc.		59,752,867
	Saint John Port Corporation		37,767,986
	Prince Rupert Port Corporation		27,084,979
	Halifax Port Corporation		25,555,762
	Canadian National Railway Company		19,452,958
	Canada Ports Corporation		17,841,448
5	Capital expenditures including contributions to provinces or municipalities, local or private authorities towards construction done by those bodies	599,964,000	
10	The grants listed in the Estimates and contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act	284,134,117	
10c	The grants listed in the Estimates		1
10e	The grants listed in the Estimates and contributions--To authorize the transfer of $7,916,000 from Transport Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote and to provide a further amount of		15,209,900
11e	Pursuant to Section 18 of the Financial Administration Act, to write off from the Accounts of Canada certain debts due Her Majesty in Right of Canada in respect of Coast Ferries Ltd.--To authorize the transfer of $74,999 from Transport Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
15	Payments to Canada Harbour Place Corporation in respect of operating and capital expenditures for a facility at Pier BC in Vancouver, BC	5,220,000	
20	Payment to the Canarctic Shipping Company, Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1987	4,434,000	
20e	Payment to the Canarctic Shipping Company, Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1987--To authorize the transfer of $1,420,999 from Transport Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
21e	Payment to the Atlantic Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1987--To authorize the transfer of $585,999 from Transport Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
22e	Payment to the Great Lakes Pilotage Authority, Ltd. to be applied in payment of a portion of the excess of the expenditures over the revenues of the Authority during the calendar year 1987--To authorize the transfer of $1,469,999 from Transport Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
23e	Payment to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1987--To authorize the transfer of $436,000 from Transport Vote 5 and $1,143,999 from Transport Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
25	Payment to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal	5,618,000	
25c	Payment to the Jacques Cartier and Champlain Bridges Inc.--To authorize the transfer of $1,433,999 from Transport Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
30	Payment to the Canada Ports Corporation for development of port facilities at the Port of Sept-Îles, Quebec	3,485,000	
30e	Payment to the Canada Ports Corporation--To extend the purposes of Transport Vote 30, Appropriation Act No. 3, 1987–88 to include improvements to port facilities at the port of Churchill, Manitoba		1
35	Payments to Marine Atlantic Inc. for transportation activities including the following water transportation services pursuant to contracts with Her Majesty; (a) Newfoundland ferries and terminals; Newfoundland coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS--The New England States, USA ferries and terminals; Digby--Saint John ferries and terminals; and (b) rail/water and narrow gauge/standard interface, ferries and terminals	105,922,000	
35c	Payment to Marine Atlantic Inc.--To authorize the transfer of $24,410,999 from Transport Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
40	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, Appropriation Act No. 1, 1977	500,000,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	40c	Payments to VIA Rail Canada Inc.		111,900,000
	45	Payments to the St. Lawrence Seaway Authority in respect of an enhanced maintenance program for the Welland Canal including necessary capital expenditures in accordance with annual capital budgets approved by the Treasury Board	24,500,000	
	50	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company for the prescribed portion of the costs incurred by it for benefits provided to its adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with Government approved plans for the provision of Newfoundland transportation services	413,000	
	L55	Loan to St. John's Port Corporation for port improvements in accordance with terms and conditions to be approved by the Governor in Council	2,000,000	
		Canadian Aviation Safety Board		
	60	Program expenditures	14,604,000	
	60e	Program expenditures		56,300
		Civil Aviation Tribunal		
	75	Program expenditures	990,000	
		Grain Transportation Agency Administrator		
	80	Operating expenditures	2,749,000	
	85	Contributions	18,000,000	
		National Transportation Agency		
	65	Operating expenditures	36,828,000	
	65e	Operating expenditures		238,000
	70	Contributions	23,823,000	
	70e	Contributions		1,600,000
		Northern Pipeline Agency		
	90	Program expenditures	485,000	
		Total Ministry--Budgetary	**2,296,031,117**	**1,478,457,491**
		Non-budgetary	**2,000,000**	...
28		**Treasury Board** [2]		
		Secretariat		
		Central Administration of the Public Service Program		
	1	Program expenditures and the grants listed in the Estimates	58,225,000	
	1c	The grant listed in the Estimates		1
		Government Contingencies and Centrally Financed Programs		
	5	Government contingencies--Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to reuse any sums alloted for non-paylist requirements and repaid to this appropriation from other appropriations	360,000,000	
	10	Employment initiatives--Subject to the approval of the Treasury Board, to supplement other votes and to provide resources to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	186,125,000	

		Employer Contributions to Insurance Plans Program		
	15	Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to permit the payment to employees of their share of the premium reduction under Subsection 64[4] of the Unemployment Insurance Act, 1971	280,082,000	
		Temporary Assignments Program	353,000	
	20	Program expenditures and authority to spend revenue received during the year		
		Comptroller General	11,724,000	
	25	Program expenditures		
		Privatization and Regulatory Affairs	17,619,000	
	30	Program expenditures		
	L35e	Eldorado Nuclear Limited--To amend Energy, Mines and Resources Vote L107e, Appropriation Act No. 4, 1981–82: (a) to authorize Eldorado Nuclear Limited to increase its total borrowing from $600,000,000 to an amount outstanding from time to time not exceeding $700,000,000 until December 31, 1992 in accordance with terms and conditions approved by the Minister of Finance; and (b) to reduce Eldorado Nuclear Limited's borrowing authority under paragraph (a) above to a maximum amount outstanding from time to time of $600,000,000 from January 1, 1993 to December 31, 1993, of $500,000,000 from January 1, 1994 to December 31, 1994 and of $400,000,000 thereafter		1
		Total Ministry--Budgetary	**914,128,000**	**1**
		Non-budgetary	...	**1**
29		**Veterans Affairs** [3]		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	315,739,818	
	1c	Operating expenditures--To authorize the transfer of $308,999 from Veterans Affairs Vote 10 and $37,000 from Veterans Affairs Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	1e	Operating expenditures--To authorize the transfer of $9,005,999 from Veterans Affairs Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	1,302,914,000	
		War Veterans Allowance Board Program [3]	1,574,000	
	10	Program expenditures		
		Pension Review Board Program [3]	1,190,000	
	15	Program expenditures		
		Canadian Pension Commission Program	3,367,000	
	20	Program expenditures		
		Bureau of Pensions Advocates Program	4,852,000	
	25	Program expenditures		
	25e	Program expenditures--To authorize the transfer of $993,999 from Veterans Affairs Vote 5, Appropriation Act No. 3, 1987–88 for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts--*Concluded*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Veterans Appeal Board Program [3]		
	26c	Program expenditures		1,334,000
		Total Ministry--Budgetary	1,629,636,818	1,334,003
		Non-budgetary	...	...
		Total Government--Budgetary	**37,826,905,566**	**4,687,899,285**
		Non-budgetary	**59,184,003**	**150,376,926**

(L) Non-budgetary authority (loan, investment or advance).

1 The Office of the Superintendent of Financial Institutions was created by legislation on July 7, 1987 with a mandate that includes the responsibilities of the former Department of Insurance and the Inspector General of Banks Program.

2 Payments in respect of Atlantic fisheries have been transferred from the Department of Regional Industrial Expansion to Treasury Board.

3 The Veterans Appeal Board Program was established as a new program. Part of the mandate for the Board includes the former War Veterans Allowance Board Program and the Pension Review Board Program.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
2	Agriculture		
	Department		
	Management and Administration Program		
	Minister of Agriculture--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	5,614,000	
	Agri-Food Program		
	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	65,000,000	144,000,000
	Contributions to the provinces under the Crop Insurance Act	215,000,000	-30,000,000
	Loan guarantees under the Farm Improvement Loans Act	4,000,000	
	Interest payments and guarantees under the Advance Payments for Crops Act	12,000,000	
	Grants to agencies established under the Farm Products Marketing Agencies Act	200,000	
	Contributions to employee benefit plans	51,963,000	
	Canadian Forestry Service Program		
	Contributions to employee benefit plans	7,430,000	
	Grains and Oilseeds Program		
	Payments in connection with the Prairie Grain Advance Payments Act	10,000,000	5,000,000
	Payments in connection with the Western Grain Stabilization Act	99,000,000	
	Contributions to employee benefit plans	5,274,000	
	Total Ministry--Budgetary	**475,520,530**	**119,000,000**
	Non-budgetary	...	...
4	Communications		
	Department		
	Minister of Communications--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	12,989,000	
	Government Telecommunications Agency Revolving Fund (Adjustment of Accounts Act)	437,000	
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	2,762,000	
	National Archives of Canada		
	Contributions to employee benefit plans	3,897,000	
	National Film Board		
	National Film Board Revolving Fund (Adjustment of Accounts Act)	340,000	
	National Library		
	Contributions to employee benefit plans	2,580,000	
	National Museums of Canada		
	Contributions to employee benefit plans	6,715,000	
	Total Ministry--Budgetary	**29,759,530**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]--*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
5	**Consumer and Corporate Affairs**		
	Department		
	Minister of Consumer and Corporate Affairs--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	12,758,000	
	Payments to the provinces for the purpose of research and development relating to medicine (Patent Act)		25,000,000
	Canada Post Corporation		
	Estimated operating and income charges in excess of revenues in accordance with Subsections 29[1] and [2] of the Canada Post Corporation Act	30,000,000	
	Competition Tribunal		
	Contributions to employee benefit plans	88,000	
	Total Ministry--Budgetary	**42,885,530**	**25,000,000**
	Non-budgetary	...	...
6	**Employment and Immigration**		
	Department/Commission		
	Corporate and Special Services Program		
	Minister of Employment and Immigration--Salary and motor car allowance	39,530	
	Supplementary retirement benefits--Annuities agents pensions	35,000	
	Contributions to employee benefit plans	17,980,000	
	Employment and Insurance Program		
	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act, 1971)	2,572,000,000	-142,000,000
	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act, 1971)	213,000,000	12,000,000
	Contributions to employee benefit plans	85,958,000	
	Immigration Program		
	Contributions to employee benefit plans	11,948,000	
	(L) Loans to immigrants and such other classes of persons pursuant to Section 121 of the Immigration Act 1976		5,500,000
	Immigration Appeal Board		
	Contributions to employee benefit plans	1,203,000	
	Total Ministry--Budgetary	**2,902,163,530**	**-130,000,000**
	Non-budgetary	...	**5,500,000**
7	**Energy, Mines and Resources**		
	Department		
	Administration Program		
	Minister of Energy, Mines and Resources--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	3,783,000	

	Energy Program		
	Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System (Appropriation Act No. 1, 1975)	15,000,000	-3,000,000
	Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act)	40,000,000	-5,000,000
	Offshore Oil and Gas Resource Revenue Fund (Canada-Nova Scotia Oil and Gas Agreement Act)	3,000,000	-3,000,000
	Contributions to employee benefit plans	5,988,000	
	Environmental Studies Revolving Fund (Canada Oil and Gas Act)	-1,362,000	
	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)		19,000,000
	Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)		2,500,000
	Canadian Exploration and Development Incentive Program (Canadian Exploration and Development Incentive Program Act)		350,000,000
	Minerals and Earth Sciences Program		
	Contributions to employee benefit plans	19,625,000	
	Atomic Energy Control Board		
	Contributions to employee benefit plans	2,016,000	
	National Energy Board		
	Contributions to employee benefit plans	2,905,000	
	Total Ministry--Budgetary	**90,994,530**	**360,500,000**
	Non-budgetary	...	...
8	Environment		
	Department		
	Administration Program		
	Minister of the Environment--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	3,036,000	
	Environmental Services Program		
	Contributions to employee benefit plans	30,362,000	
	Parks Program		
	Contributions to employee benefit plans	22,578,000	
	Total Ministry--Budgetary	**56,015,530**	...
	Non-budgetary	...	...
9	External Affairs		
	Department		
	Canadian Interests Abroad Program		
	Secretary of State for External Affairs--Salary and motor car allowance	39,530	
	Payments under the Diplomatic Service (Special) Superannuation Act	186,000	
	Payments under the Asia-Pacific Foundation of Canada Act	500,000	
	Contributions to employee benefit plans	27,163,000	
	Passport Office Revolving Fund (Adjustment of Accounts Act)	1,680,000	
	(L) Participation in the international natural rubber buffer stock (International Natural Rubber Agreement)	3,500,000	
	(L) Purchase of shares in respect of Canada's participation in the first account of the Common Fund	4,755,000	
	World Exhibitions Program		
	Contributions to employee benefit plans	57,000	
	Canadian Institute for International Peace and Security		
	Payments to the Canadian Institute for International Peace and Security (Canadian Institute for International Peace and Security Act)	4,000,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]--*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Canadian International Development Agency		
	Payments to International Financial Institutions (International Development (Financial Institutions) Continuing Assistance Act)	108,300,000	
	Payment to the African Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	7,200,000	
	Payment to the Asian Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	4,400,000	
	Payment to the Caribbean Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	1,900,000	
	Payment to the Inter-American Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	15,300,000	
	Payments under the Asia-Pacific Foundation of Canada Act	500,000	
	Contributions to employee benefit plans	7,302,000	
	Export Development Corporation		
	Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act	50,000,000	
	(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act	-24,000,000	
	International Joint Commission		
	Contributions to employee benefit plans	284,000	
	Total Ministry--Budgetary	**228,811,530**	...
	Non-budgetary	**-15,745,000**	...
10	**Finance**		
	Department		
	Financial and Economic Policies Program		
	Minister of Finance--Salary and motor car allowance	39,530	
	Payments to the International Development Association (Bretton Woods and Related Agreements Act)	227,900,000	16,750,000
	Contributions to employee benefit plans	5,257,000	
	Purchase of domestic coinage (Royal Canadian Mint Act)	66,000,000	
	(L) Payment to the Multilateral Investment Guarantee Agency in accordance with the Bretton Woods and Related Agreements Act estimated at $4,500,000 not to exceed the equivalent of US $3,208,130		4,500,000
	Public Debt Program		
	Interest and other costs (Financial Administration Act)	28,200,000,000	1,020,000,000
	Fiscal Transfer Payments Program		
	Payments to provincial governments under the Constitution Acts, 1867–1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977, and other statutory authority	5,351,000,000	380,453,000
	Payments to the provinces under the Public Utilities Income Tax Transfer Act	283,000,000	61,000,000
	Canadian Import Tribunal Program		
	Contributions to employee benefit plans	280,000	
	Auditor General		
	Salary of the Auditor General	133,000	
	Contributions to employee benefit plans	4,412,000	

	Canada Deposit Insurance Corporation		
	(L) Loans authorized by the Governor in Council in accordance with the Canada Deposit Insurance Corporation Act		14,500,000
	Office of the Superintendent of Financial Institutions		
	Inspector General of Banks Program		
	Contributions to employee benefit plans	612,000	
	Insurance		
	Contributions to employee benefit plans	1,540,000	
	Tariff Board		
	Contributions to employee benefit plans	289,000	
	Total Ministry--Budgetary	**34,140,462,530**	**1,478,203,000**
	Non-budgetary	...	**19,000,000**
11	**Fisheries and Oceans**		
	Department		
	Minister of Fisheries and Oceans--Salary and motor car allowance	39,530	
	Liabilities under the Fisheries Improvement Loans Act	2,500,000	
	Contributions to employee benefit plans	35,034,000	
	Total Ministry--Budgetary	**37,573,530**	...
	Non-budgetary	...	...
12	**Governor General**		
	Department		
	Salary of the Governor General (Governor General's Act)	70,000	
	Annuities payable under the Governor General's Retiring Annuity Act	210,000	
	Contributions to employee benefit plans	597,000	
	Total Ministry--Budgetary	**877,000**	...
	Non-budgetary	...	...
13	**Indian Affairs and Northern Development**		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	4,805,000	
	Indian and Inuit Affairs Program		
	Indian annuities treaty payments (Indian Act)	880,000	
	Grant to Inuvialuit Regional Corporation under the Western Arctic (Inuvialuit) Claims Settlement Act	1,000,000	
	Contributions to employee benefit plans	21,046,000	
	(L) Loans to the Inuvialuit Regional Corporation in respect of the Western Arctic (Inuvialuit) Claims Settlement Act	30,000,000	
	Northern Affairs Program		
	Contributions to employee benefit plans	4,364,000	
	Environmental Studies Revolving Fund (Canada Oil and Gas Act)	600,000	
	Northern Canada Power Commission		
	Pursuant to Section 6 of the Yukon Assets Disposal Authorization Act, to write off from the accounts of Canada certain debts and obligations of the Commission due Her Majesty in Right of Canada amounting to		52,626,084
	Total Ministry--Budgetary	**32,734,530**	**52,626,084**
	Non-budgetary	**30,000,000**	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]--*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
14	**Justice**		
	Department		
	Minister of Justice--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	10,579,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,080,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities and annuities to spouses and children of judges	119,739,000	7,600,000
	Contributions to employee benefit plans	191,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	932,000	
	Law Reform Commission of Canada		
	Contributions to employee benefit plans	251,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	369,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,836,000	
	Contributions to employee benefit plans	367,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	252,000	
	Total Ministry--Budgetary	**135,635,530**	**7,600,000**
	Non-budgetary	...	...
15	**Labour**		
	Department		
	Minister of Labour--Salary and motor car allowance	39,530	
	Payments of compensation respecting government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)	30,890,000	7,100,000
	Labour adjustment benefits payments (Labour Adjustment Benefits Act)	96,500,000	9,500,000
	Contributions to employee benefit plans	5,190,000	
	Canada Labour Relations Board		
	Contributions to employee benefit plans	661,000	
	Total Ministry--Budgetary	**133,280,530**	**16,600,000**
	Non-budgetary	...	...
16	**National Defence**		
	Department		
	Minister of National Defence--Salary and motor car allowance	39,530	
	Associate Minister of National Defence--Salary and motor car allowance	39,530	

	Pensions and annuities paid to civilians	23,000	
	Military pensions	692,204,000	
	Contributions to employee benefit plans	153,308,000	
	Total Ministry--Budgetary	**845,614,060**	...
	Non-budgetary	...	...
17	**National Health and Welfare**		
	Department		
	Departmental Administration Program		
	Minister of National Health and Welfare--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	6,354,000	
	Health Services and Promotion Program		
	Contributions to provinces and territories for insured health services and extended health care services under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	6,843,000,000	-204,000,000
	Contributions to employee benefit plans	1,637,000	
	Social Services Program		
	Canada Assistance Plan--Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	4,192,300,000	118,200,000
	Contributions to employee benefit plans	1,383,000	
	Medical Services Program		
	Contributions to employee benefit plans	14,014,000	
	Health Protection Program		
	Contributions to employee benefit plans	10,984,000	
	Income Security Program		
	Family allowance payments (Family Allowances Act)	2,562,000,000	
	Old age security payments (Old Age Security Act)	10,258,000,000	57,000,000
	Guaranteed income supplement payments (Old Age Security Act)	3,753,000,000	-97,000,000
	Spouse's allowance payments (Old Age Security Act)	582,000,000	-90,000,000
	Contributions to employee benefit plans	11,498,000	
	Fitness and Amateur Sport Program		
	Contributions to employee benefit plans	728,000	
	XV Olympic Winter Games Program		
	Contributions to employee benefit plans	96,000	
	Medical Research Council		
	Contributions to employee benefit plans	312,000	
	Total Ministry--Budgetary	**28,237,345,530**	**-215,800,000**
	Non-budgetary	...	...
18	**National Revenue**		
	Customs and Excise		
	Minister of National Revenue--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	49,677,000	
	Taxation		
	Contributions to employee benefit plans	95,555,000	
	Total Ministry--Budgetary	**145,271,530**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]--*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
19	Parliament		
	The Senate		
	Members of the Senate--Salary and motor car allowance of the Speaker of the Senate, payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	10,405,000	
	Contributions to employee benefit plans	1,498,000	
	House of Commons		
	Members of the House of Commons--Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	42,600,900	
	Contributions to employee benefit plans	12,701,200	
	Library of Parliament		
	Contributions to employee benefit plans	1,292,000	
	Total Ministry--Budgetary	**68,497,100**	...
	Non-budgetary	...	...
20	Privy Council		
	Department		
	The Prime Minister's salary and motor car allowance	55,000	
	Deputy Prime Minister and President of the Privy Council--Salary and motor car allowance	39,530	
	Leader of the Government in the Senate--Salary and motor car allowance	39,530	
	Ministers without Portfolio or Ministers of State--Motor car allowance	22,000	
	Allowance to former Prime Minister	40,200	
	Allowance to widow of former Prime Minister	8,333	
	Contributions to employee benefit plans	3,901,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	146,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	109,000	
	Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act)	1,000,000	
	Contributions to employee benefit plans	277,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	912,000	
	Economic Council of Canada		
	Contributions to employee benefit plans	898,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	899,000	

	Security Intelligence Review Committee		
	Contributions to employee benefit plans	74,000	
	Total Ministry--Budgetary	**8,420,593**	...
	Non-budgetary	...	...
21	**Public Works**		
	Department		
	Services Program		
	Minister of Public Works--Salary and motor car allowance	39,530	
	Accommodation Program		
	Contributions to employee benefit plans	992,000	
	Government Realty Assets Support Program		
	Grants to municipalities and other taxing authorities (Municipal Grants Act)	295,207,000	
	Contributions to employee benefit plans	210,000	
	Marine Transportation and Related Engineering Works Program		
	Dry dock subsidy (Dry Docks Subsidies Act)	180,000	
	Contributions to employee benefit plans	43,000	
	Land Transportation and Other Engineering Works Program		
	Contributions to employee benefit plans	24,000	
	Canada Mortgage and Housing Corporation		
	Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement	600,000	
	(L) Advances under the National Housing Act	-142,800,000	
	Total Ministry--Budgetary	**297,295,530**	...
	Non-budgetary	**-142,800,000**	...
22	**Regional Industrial Expansion**		
	Department		
	Minister of Regional Industrial Expansion--Salary and motor car allowance	39,530	
	Liabilities under the Small Businesses Loans Act	52,200,000	
	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	8,000,000	
	Contributions to employee benefit plans	18,930,000	
	Federal Business Development Bank		
	Payments to the Federal Business Development Bank pursuant to Sections 28 and 31 of the Federal Business Development Bank Act	35,000,000	
	Investment Canada		
	Contributions to employee benefit plans	846,000	
	Total Ministry--Budgetary	**115,015,530**	...
	Non-budgetary	...	...
23	**Science and Technology**		
	Ministry of State		
	Minister of State for Science and Technology--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	956,000	
	National Research Council of Canada		
	Contributions to employee benefit plans	21,739,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]--*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	743,000	
	Science Council of Canada		
	Contributions to employee benefit plans	230,000	
	Total Ministry--Budgetary	**23,707,530**	...
	Non-budgetary	...	...
24	**Secretary of State**		
	Department		
	Secretary of State--Salary and motor car allowance	39,530	
	Post-secondary education payments to provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	2,366,000,000	-79,000,000
	Interest payments, liabilities under the Canada Student Loans Act	369,732,000	
	Salaries of the Lieutenant-Governors	716,000	
	Payments under Lieutenant-Governors Superannuation Act	115,000	
	Supplementary retirement benefits--Former Lieutenant-Governors	35,000	
	Contributions to employee benefit plans	17,062,000	
	Public Service Commission		
	Contributions to employee benefit plans	13,121,000	
	Staff Development and Training Revolving Fund (Adjustment of Accounts Act)	668,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	534,000	
	Status of Women--Office of the Co-ordinator		
	Contributions to employee benefit plans	237,000	
	Total Ministry--Budgetary	**2,768,259,530**	**-79,000,000**
	Non-budgetary	...	...
25	**Solicitor General**		
	Department		
	Solicitor General--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	1,730,000	
	Correctional Service		
	Pensions and other employee benefits	184,000	
	Contributions to employee benefit plans	58,286,000	
	National Parole Board		
	Contributions to employee benefit plans	1,738,000	

	Royal Canadian Mounted Police		
	Pensions and other employee benefits--Members of the Force	140,097,000	
	Contributions to employee benefit plans	14,632,000	
	Total Ministry--Budgetary	**216,706,530**	...
	Non-budgetary	...	...
26	**Supply and Services**		
	Department		
	Minister of Supply and Services--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	27,977,000	
	Reciprocal taxation (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, [1977])	268,000,000	
	Supply Revolving Fund (Adjustment of Accounts Act)	10,109,000	
	Defence Production Revolving Fund (Defence Production Act)	-748,000	
	Statistics Canada		
	Contributions to employee benefit plans	23,600,000	
	Total Ministry--Budgetary	**328,977,530**	...
	Non-budgetary	...	...
27	**Transport**		
	Department		
	Minister of Transport--Salary and motor car allowance	39,530	
	Self-Supporting Airports and Associated Ground Services Revolving Fund (Adjustment of Accounts Act)	-57,233,000	
	Termination of tolls--Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	3,000,000	
	Contributions to employee benefit plans	111,163,000	
	Canadian Aviation Safety Board		
	Contributions to employee benefit plans	1,414,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	56,000	
	Grain Transportation Agency Administrator		
	Contributions to employee benefit plans	202,000	
	National Transportation Agency		
	Payments to railway companies under the Western Grain Transportation Act	724,200,000	217,900,000
	Payments to railway and transportation companies under the Railway Act	69,924,000	17,860,000
	Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act	67,913,000	1,948,000
	Contributions to employee benefit plans	4,387,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	33,000	
	Total Ministry--Budgetary	**925,098,530**	**237,708,000**
	Non-budgetary	...	...
28	**Treasury Board**		
	Secretariat		
	Central Administration of the Public Service Program		
	President of the Treasury Board--Salary and motor car allowance	39,530	
	Contributions to employee benefit plans	5,461,000	
	Employer Contributions to Insurance Plans Program		
	Payments under earlier superannuation and retirements acts and under the Public Service Pensions Adjustment Act	207,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]--*Concluded*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Temporary Assignments Program		
	Contributions to employee benefit plans	443,000	
	Comptroller General		
	Contributions to employee benefit plans	1,250,000	
	Privatization and Regulatory Affairs		
	Contributions to employee benefit plans	661,000	
	Total Ministry--Budgetary	8,061,530	...
	Non-budgetary	...	...
29	Veterans Affairs		
	Department		
	Veterans Affairs Program		
	Minister of Veterans Affairs--Salary and motor car allowance	[illegible]	
	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	[illegible]	
	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	[illegible]	
	Veterans insurance actuarial liability adjustment (Veterans Insurance Act)	[illegible]	
	Contributions to employee benefit plans	[illegible]	
	Veterans Appeal Board Program (War Veterans Allowance Board Program)	[illegible]	
	Contributions to employee benefit plans	[illegible]	
	Veterans Appeal Board Program (Pension Review Board Program)	[illegible]	
	Contributions to employee benefit plans	[illegible]	
	Canadian Pension Commission Program	[illegible]	
	Contributions to employee benefit plans	[illegible]	
	Bureau of Pensions Advocates Program	[illegible]	
	Contributions to employee benefit plans	[illegible]	
	Total Ministry--Budgetary	19,178,351	...
	Non-budgetary	...	...
	Total Government--Budgetary	[illegible]	1,872,437,084
	Non-budgetary	[illegible]	24,500,000

(L) Non-budgetary authority (loan, investment or advance).

1 Details of statutory authorities not shown in the Estimates are not included in this appendix.

APPENDIX 3

Authorities Available from Previous Years

Section	Vote number	Department or agency	Amount
			$
2		Agriculture	
		Department	
		Agri-Food Program	
	15c	Appropriation Act No. 1, 1970 (Vote 17b).	
		To extend the purposes of Agriculture Vote 15, Appropriation Act No. 3, 1970 to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the Canadian Wheat Board Act, in 1971–72 and subsequent years out of the reserve established	20,893,095
	(S)	Farm Products Marketing Agencies Act, Section 29.	
		Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with Section 29.2 of the Act is $1,000,000 *less* the total authority used up to the end of the 1986–87 fiscal year of $400,000	600,000
	(S)	Race Track Supervision Revolving Fund--Adjustment of Accounts Act, Section 22.	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time	3,162,522
		Canadian Dairy Commission	
	(S)	(L) Canadian Dairy Commission Act, Section 16.	
		At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraph 9[1] to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, Appropriation Act No. 4, 1975, shall not exceed $300,000,000. (Net)	248,890,000
		Canadian Livestock Feed Board	
	(S)	(L) Livestock Feed Assistance Act, Section 17.	
		The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of advances outstanding at any time shall not exceed $50,000,000, and Section 16 establishes the Canadian Livestock Feed Board Account, no payment under Subsection [2] of which shall exceed:	
		(a) the amount by which $10,000,000 exceeds the balance of the Account; and	
		(b) any amount advanced under Section 17. (Net)	60,000,000
		Farm Credit Corporation	
	(S)	(L) Farm Credit Act.	
		Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregrate $225,000,000 and the money paid constitutes the capital of the Corporation. (Net)	6,667,000
		Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation and the principal of loans made to the Corporation shall not at any time exceed twenty-five times the capital of the Corporation. (Net)	569,149,885

APPENDIX 3

Authorities Available from Previous Years--*Continued*

Section	Vote number	Department or agency	Amount
			$
	(S)	(L) Farm Syndicates Credit Act, Section 8. The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advance shall not be greater than the amount by which $25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)	18,970,000
		Total Ministry--Budgetary	**24,655,617**
		Non-budgetary	**903,676,885**
4		**Communications**	
		Department	
	(S)	Government Telecommunications Agency Revolving Fund--Adjustment of Accounts Act, Section 23. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $19,000,000 at any time	16,525,560
	(S)	(L) Telesat Canada, Section 41. Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions, approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed $40,000,000. (Net)	40,000,000
		National Film Board	
	(S)	Revolving Fund--Adjustment of Accounts Act, Section 27. To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of fixed assets and can record the increase in the net book value of fixed assets against the authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20,000,000 at any time	3,038,674
		National Museums of Canada	
	70	Appropriation Act No. 2, 1986–87. Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1986–87 and 1987–88 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation.	984,674
		Total Ministry--Budgetary	**20,548,908**
		Non-budgetary	**40,000,000**
5		**Consumer and Corporate Affairs**	
		Canada Post Corporation	
	(S)	(L) Canada Post Corporation Act, Section 28. The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000. (Net) PC 1988–596 terms and conditions provide: Section 1. The maximum principal amount outstanding of all loans with a maturity of less than one year made to the Canada Post Corporation ("the corporation") out of the Consolidated Revenue Fund shall not exceed $100,000,000 at any time during the period from April 1, 1988 to March 30, 1989, and	

		Section 5. The maximum principal amount of all loans with a maturity of more than five years and less than ten years made to the Corporation out of the Consolidated Revenue Fund shall not exceed $160,000,000 during the period from April 1, 1988 to March 31, 1989. Loans made under this Section shall be made in accordance with Subsection 6[1] or Subsection 6[2] and, Section 8. The aggregate principal amount of loans made under Sections 1 and 5 shall not exceed $255,000,000 outstanding at any time. (Net)	500,000,000
		Total Ministry--Budgetary	...
		Non-budgetary	**500,000,000**
6		**Employment and Immigration**	
		Department/Commission	
		Immigration Program	
	(S)	(L) Immigration Act, 1976, Section 121. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended in S.C. 1980–81, c. 1, shall not exceed $60,000,000. Governing regulations are contained in PC 1978–486, February 23, 1978, pursuant to Subsection 115[1] of the Act. (Net)	28,002,522
		Total Ministry--Budgetary	...
		Non-budgetary	**28,002,522**
7		**Energy, Mines and Resources**	
		Department	
		Energy Program	
	(S)	Canada/Nova Scotia Oil and Gas Agreement Act (Section 87). Canada-Nova Scotia Development Fund--Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984–85 to 1987–88 inclusively, *less* any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	50,751,702
	(S)	Environmental Studies Revolving Fund--Canada Oil and Gas Act, Section 49. To deposit into the Consolidated Revenue Fund levies collected from interest owners and to make payments out of the Consolidated Revenue Fund to parties carrying out environmental and social studies, the total amount on deposit shall not exceed $15,000,000 at any time	579,673
	(S)	(L) Co-operative Energy Act, Section 24. The Minister, on behalf of Her Majesty in Right of Canada, may subscribe for, acquire and hold shares and equity debentures of the Cooperative Energy Corporation in accordance with the Agreement and may, for that purpose, make payments out of the Consolidated Revenue Fund in an amount not exceeding in the aggregate $100,000,000. (Gross)	42,196,000
		Petro-Canada	
	(S)	Petro-Canada Act, as amended, Section 10[1](a). Payment to Petro-Canada to reimburse an advance to Canertech Inc. Total authorized limit pursuant to the Act is $55,000,000 *less* total authority of $36,839,532 used up to the end of 1986–87 fiscal year	18,160,468
	(S)	Petro-Canada Act, as amended, Section 10[1](b). Payment to Petro-Canada to maintain the Imperial Oil Ltd. Cold Lake Project. Total authorized limit pursuant to the Act is $50,000,000 *less* total authority of $49,955,084 used up to the end of 1986–87 fiscal year	44,916
	(S)	(L) Petro-Canada Act, as amended. Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000. (Net)	27,228,147

APPENDIX 3

Authorities Available from Previous Years--*Continued*

Section	Vote number	Department or agency	Amount
			$
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscriptions shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000. (Gross)	3,830,500,000
		Total Ministry--Budgetary	**69,536,759**
		Non-budgetary	**3,899,924,147**
9		**External Affairs**	
		Department	
		Canadian Interests Abroad Program	
	(S)	Passport Revolving Fund--Adjustment of Accounts Act, Section 25. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time	12,314,724
	L12c	Appropriation Act No. 1, 1971. To increase from $10,000,000 to $14,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971, Vote L13c, Appropriation Act No. 4, 1984–85. (Net)	5,660,932
	630	(L) Appropriation Act No. 2, 1954. To increase from $19,500,000 to $30,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954, Vote L14c, Appropriation Act No. 4, 1984–85. (Net)	19,202,535
	(S)	(L) Appropriation Act No. 3, 1980–81. To authorize the Minister to make payments and issue guarantees, in the 1980–81, 1981–82, 1982–83, 1983–84, 1984–85 and 1985–86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979, such payments and guarantees not to exceed in the aggregate $12,500,000. (Gross)	2,998,963
	L47b	Appropriation Act No. 3, 1980–81. To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate $10,380,000 US. (Gross)	13,551,090
		Canadian Commercial Corporation	
	(S)	(L) Canadian Commercial Corporation Act, Section 8[1]. The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	10,000,000
		Canadian International Development Agency	
		International Development (Financial Institutions) Continuing Assistance Act--Inter-American Development Bank.	
	L55	To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares and 63,692 callable shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (All paid-in shares purchased under Vote L55 have been paid). (Various Appropriation Acts). (Gross)	1,003,078,891

	(The commitment under parliamentary authority of the International Development (Financial Institutions) Continuing Assistance Act was increased for an additional $650,894,560 US translated to $830,606,548 CDN using the year-end closing rate of exchange ($1.3636 CDN = $1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of $7,322,504 US from 1983 to 1986).	
L50	International Development (Financial Institutions) Continuing Assistance Act--Caribbean Development Bank. To authorize a subscription for an additional 585 paid-in shares and 878 callable shares (aggregate authorization for callable shares is 5,355 shares) of the capital stock of the Caribbean Development Bank for the amount of $7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares. (Various Appropriation Acts). (Gross)	42,167,677
L36a	International Development (Financial Institutions) Continuing Assistance Act--Asian Development Bank. Appropriation Act No. 3, 1977–78. The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of $451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to $544,582,194 US including authority to pay the paid-in shares in instalments in the current and susbsequent years, as required in accordance with the undertaking given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Various Appropriation Acts). (Gross)	573,307,179
(S)	(L) International Development (Financial Institutions) Continuing Assistance Act--African Development Bank. As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase: (a) 4,200 paid-in shares in five instalments, and (b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars). In respect of the third of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately $12,000,000). (Gross)	181,449,560
	Export Development Corporation	
(S)	(L) Export Development Act, as amended. Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of Section 11. The authorized capital of the Corporation is $1,500,000,000. (Gross)	803,000,000
	Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada	3,084,974,000
	Authority in accordance with terms and conditions prescribed by Section 31, accounts administered for Canada, the liability for loans and commitments as limited by Section 32 shall not at any time exceed $6,000,000,000. (Net)	5,115,366,000
		12,314,724
	Total Ministry--Budgetary	**10,854,756,827**
	Non-budgetary	
10	**Finance**	
	Department	
	Financial and Economic Policies Program	
(S)	(L) Bretton Woods and Related Agreements Act. The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the Agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an mount equivalent to the subscriptions required or permitted from Canada, that is to say, $2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which is equal to $2,627,671,570 US. (Gross)	3,134,961,128

APPENDIX 3

Authorities Available from Previous Years--*Continued*

Section	Vote number	Department or agency	Amount
			$
		Special Program	
	(S)	Financial Institutions Depositors Compensation Act, Section 16.	
		Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits	
	(S)	(L) Canadian Commercial Bank Financial Assistance Act, Section 3.	78,395,387
		There is hereby appropriated for the purposes of Section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required. (Gross)	2,000,000
		Canada Deposit Insurance Corporation	
	(S)	(L) Canada Deposit Insurance Corporation Act, Section 37, as amended.	
		The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $1,500,000,000. (Net)	296,835,617
		Total Ministry--Budgetary	**78,395,387**
		Non-budgetary	**3,433,796,745**
11		**Fisheries and Oceans**	
		Department	
	540	(L) Appropriation Act No. 5, 1955.	
		Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessels collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968–69 fiscal year. (Net)	150,000
		Canadian Saltfish Corporation	
	L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969–70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.	
		Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe:	
		(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and	
		(b) to make loans to the Corporation.	
		PC 1973–1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital.	
		The maximum amount that may be borrowed from all lenders is $50,000,000 as amended by S.C. c. 44, 1984. (Net)	26,000,000
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968–69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.	

		For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon; (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. Vote L30b, Appropriation Act No. 1, 1974. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of Section 17 of the Freshwater Fish Marketing Act shall not exceed $30,000,000 as amended by S.C. c. 43, 1984. (Net)	27,000,000
		Total Ministry--Budgetary	...
		Non-budgetary	**53,150,000**
13		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	Appropriation Act No. 4, 1974 (Vote 5b). Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $30,000,000 *less* the total authority used up to the end of 1986–87 fiscal year of $25,652,090	4,347,910
	L51a	Appropriation Act No. 9, 1966. To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, Appropriation Act No. 9, 1966. The amount that may be outstanding at any time as last amended by Vote L15, Appropriation Act No. 2, 1978, shall not exceed $20,000,000. (Net)	16,333,518
	L53b	Appropriation Act No. 1, 1970. Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, Appropriation Act No. 1, 1970. The amount that may be outstanding at any time as last amended by Vote L20, Appropriation Act No. 3, 1975, shall not exceed $70,000,000. (Net)	32,007,117
		Northern Affairs Program	
	7a	Appropriation Act No. 9, 1966 (Northern Affairs and National Resources Vote 7a). To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current and subsequent fiscal years not exceeding $9,000,000. Indian Affairs and Northern Development Vote 30b, Appropriation Act No. 7, 1967 increase to $18,000,000 the authority to make commitments in respect of Northern mineral development assistance grants. Vote 30c, Appropriation Act No. 1, 1968 reduce the total commitment authorization granted to an amount not exceeding in the aggregate the sum of $18,000,000	336,764
	(S)	Environmental Studies Revolving Fund--Canada Oil and Gas Act, Section 49. To deposit into the Consolidated Revenue Fund levies collected from interest owners and to make payments out of the Consolidated Revenue Fund to parties carrying out environmental and social studies, the total amount on deposit shall not exceed $15,000,000 at any time	934,538
	L40	Appropriation Act No. 3, 1979. Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is $320,000. (Gross)	320,000
	546	(L) Appropriation Act No. 3, 1953. To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, Appropriation Act No. 3, 1953. The amount that may be outstanding at any time as last amended by Vote L55, Appropriation Act No. 2, 1978–79 not to exceed $7,072,000. (Net)	4,794,840
	L81a	Appropriation Act No. 4, 1969. To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establisment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account	

APPENDIX 3

Authorities Available from Previous Years--*Continued*

Section	Vote number	Department or agency	Amount
			$
		(a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000. (Net)	4,664,012
		Total Ministry--Budgetary	**5,619,212**
		Non-budgetary	**58,119,487**
16		National Defence	
		Department	
	L15	Special Appropriation Act 1963. Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000. (Gross)	13,086,217
	L20b	Appropriation Act No. 1, 1976. To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence Working Capital Advance Account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, Appropriation Act No. 4, 1984, shall not exceed $60,000,000. (Net)	32,537,934
		Total Ministry--Budgetary	...
		Non-budgetary	**45,624,151**
21		Public Works	
		Department	
		Services Program	
	(S)	Public Works Revolving Fund--Services and Management Account--Adjustment of Accounts Act, Section 26. To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $300,000,000 at any time	227,010,358
		Canada Mortgage and Housing Corporation	
	(S)	(L) Canada Mortgage and Housing Corporation Act, as amended. Section 22 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the National Housing Act, as amended. Section 25 limits the amount of loans or guarantees made by the Corporation to those authorities under the National Housing Act.	
		National Housing Act, as last amended.	
		Section 10. Authority for a special mortgage and loan purchase fund, any advance to which shall not exceed $100,000,000 *less* the balance of the fund. (Net)	100,000,000
		Section 21[1](a). Advances for direct loans under Part II, Part IV-2, Part VI, Part VI-1, and Sections 58 and 59 not exceeding in the aggregate $14,500,000,000. (Gross)	1,733,206,790
		Section 21.1[4]. Advances for land acquisition for low rental housing, not to exceed $40,000,000. (Gross)	38,500,000
		Section 26[3] limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to $351,000,000. (Gross)	286,000,000
		Section 27.6[2] limits the aggregate of advances for neighbourhood improvement program purposes to $302,000,000. (Gross)	249,500,000

		Section 34.14[2] limits the aggregate of advances for rehabilitation of existing residential buildings to $500,000,000. (Gross)	222,000,000
		Section 39[1] limits the aggregate of advances for proposal development in housing research and community development to $25,000,000. (Gross)	9,000,000
		Section 40[3] limits the aggregate of advances and reimbursements for public housing joint projects to $2,700,000,000. (Gross)	751,800,000
		Section 45.1[7] limits the aggregate of advances and reimbursements for federal-provincial new communities projects to $100,000,000. (Gross)	100,000,000
		Section 48[2] limits the aggregate of advances and reimbursements for student housing project loans purpose to $550,000,000. (Gross)	111,000,000
		Section 53[3] limits the aggregate of advances and reimbursements for water and sewerage project purposes to $1,674,600,000. (Gross)	354,200,000
		Section 55[8] limits the aggregate of advances and reimbursements for unilateral rural and native housing to $400,000,000. (Gross)	368,000,000
		Total of Section 21[1] to 55[8] gross authorities is $21,142,600,000.	
		Total Ministry--Budgetary	**227,010,358**
		Non-budgetary	**4,323,206,790**
22		Regional Industrial Expansion	
		Department	
	L97b	Appropriation Act No. 1, 1970.	
		Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time. (Net)	1,948,436
		Cape Breton Development Corporation	
	L40a	Appropriation Act No. 4, 1975.	
		Cape Breton Development Corporation Act, Section 19[2].	
		The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the Coal Division. The total amount of advances outstanding at any time, as last amended by Vote L40a, Appropriation Act No. 4, 1975, shall not exceed $25,000,000. (Net)	17,977,784
		Federal Business Development Bank	
	(S)	Federal Business Development Bank Act, as amended, Sections 28 and 31.	
		Payments to the Federal Business Development Bank pursuant to the Act. Capital paid in, under authority of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross)	69,400,000
	(S)	(L) Federal Business Development Bank Act, as amended.	
		Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of Section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion. (Net)	1,228,324,645
		Total Ministry--Budgetary	**69,400,000**
		Non-budgetary	**1,248,250,865**
24		Secretary of State	
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund--Adjustment of Accounts Act, Section 28.	
		To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000	9,135,481
		Total Ministry--Budgetary	**9,135,481**
		Non-budgetary	...

APPENDIX 3

Authorities Available from Previous Years--*Concluded*

Section	Vote number	Department or agency	Amount
			$
25		**Solicitor General**	
		Correctional Service	
	L103b	Appropriation Act No. 1, 1969.	
		To extend the purposes of the Parolees' Loan Account established by Solicitor General Vote L103b, Appropriation Act No. 1, 1969:	
		(a) to authorize loans to individuals under mandatory supervision; and	
		(b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said Account, as amended by Vote L14b, Appropriation Act No. 3, 1983. (Net)	23,981
		Total Ministry--Budgetary	...
		Non-budgetary	**23,981**
26		**Supply and Services**	
		Department	
	(S)	Supply Revolving Fund--Adjustment of Accounts Act, Section 29.	
		To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and operations, the total of which shall not exceed $200,000,000 at any time	145,792,158
	(S)	Defence Production Revolving Fund--Defence Production Act, Section 15.	
		To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 *less* loans and advances of the Defence Production Loan Account at any time	96,940,521
		Royal Canadian Mint	
	(S)	(L) Royal Canadian Mint Act, Sections 18 and 19.	
		At the request of the Mint and on the recommendation of the Minister, the Minister of Finance may out of the Consolidated Revenue Fund, make loans to the Mint under such terms and conditions as are approved by the Governor in Council for the purposes of:	
		Section 18[1].(a) Meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate $5,000,000; and (b) financing the costs of capital projects.	
		Section 18[2]. The total amount outstanding at any time of loans made under Subsection [1] shall not exceed $35,000,000. (Net)	8,627,378
		Section 19[2]. The aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed $1,000,000. (Net)	160,000
		Total Ministry--Budgetary	**242,732,679**
		Non-budgetary	**8,787,378**
27		**Transport**	
		Department	
	(S)	(L) Canada Ports Corporation Act, Section 26, Part I and Section 28, Part II, Schedule 1.	
		The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under Sections 26 and 28 shall not at any time exceed $10,000,000. (Net)	10,000,000
	(S)	(L) St. Lawrence Seaway Authority Act, Section 29.	
		The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed $10,000,000. (Net)	10,000,000

	(S)	**Self-supporting Airports and Associated Ground Services Revolving Fund--Adjustment of Accounts Act, Section 31 amended by Appropriation Act No. 4, 1984–85.**	
		To deposit into the Consolidated Revenue Fund revenue received from the operation of certain airports and monies appropriated from time to time and to make payments out of the Consolidated Revenue Fund for the purpose of operating, maintaining and developing certains airports, the Fund will operate within limits of the statutory drawdown authority approved by Parliament	165,828,476
		Air Canada	
	(S)	(L) Air Canada Act, 1977.	
		Section 10. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister of shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is $750,000,000. (Gross)	420,991,000
		Section 16. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee on behalf of Her Majesty in Right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed $750,000,000. (Net)	574,411,114
		Total Ministry--Budgetary	**165,828,476**
		Non-budgetary	**1,015,402,114**
28		**Treasury Board**	
		Privatization and Regulatory Affairs	
	(S)	(L) Teleglobe Canada (Canadian Overseas Telecommunication Corporation Act), Section 12.	
		At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate $4,500,000, in addition to moneys for capital purposes. (Net)	4,500,000
	(S)	(L) Canada Development Corporation Act.	
		Sections 36[1](a) and 42[1]. The Minister of Finance may make advances out of the Consolidated Revenue Fund for the purpose of acquiring shares of the Company, the aggregate amount that the Government of Canada may at any one time have, or be committed to invest in such shares shall not exceed $250,000,000, *plus* the amount of any shares or securities acquired under Section 39. (Net)	
		Setion 37. The Minister of Finance may, with the approval of the Governor in Council, and upon such terms and conditions as the Governor in Council may prescribe, make loans to the Company and may acquire and hold securities of the Company as evidence thereof. The total of all outstanding loans shall not exceed the sum of $100,000,000.(Net)	350,000,000
	L107e	Appropriation Act No. 4, 1981–82.	
		To extend purposes of Energy, Mines and Resources Vote L107c, Appropriation Act No. 4, 1980–81:	
		(a) to authorize Eldorado Nuclear Limited to increase its total borrowing under paragraph (a) and (b) of said vote to an amount outstanding from time to time not to exceed the sum of $600,000,000; and	
		(b) to provide that this authority expires on December 31, 1988. (Net)	26,856,482
		Total Ministry--Budgetary	...
		Non-budgetary	**381,356,482**
29		**Veterans Affairs**	
		Department	
		Veterans Affairs Program	
	(S)	(L) Veterans' Land Act.	
		There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Appropriation Act No. 3, 1970, Vote L55, shall not exceed $605,000,000. (Net)	469,793,010
		Total Ministry--Budgetary	...
		Non-budgetary	**469,793,010**
		Total Government--Budgetary	**925,177,601**
		Non-budgetary	**27,263,871,384**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 4

Non-Lapsing Authorities Granted in the Current Year

Section	Vote number	Department or agency	Amount
			$
4		**Communications**	
		National Museums of Canada	
	70	Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1987–88 and 1988–89 fiscal years and authority to spend revenue during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation. (Appropriation Act No. 1, 1987–88)	2,045,000
		Total Ministry--Budgetary	**2,045,000**
		Non-budgetary	...
7		Energy, Mines and Resources	
		Department	
		Energy Program	
	(S)	Canada Nova Scotia Oil and Gas Agreement Act, Section 87(a). Canada/Nova Scotia Development Fund--Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984–85 to 1987–88 inclusively, *less* any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	50,000,000
		Total Ministry--Budgetary	**50,000,000**
		Non-budgetary	...
10		**Finance**	
		Department	
		Financial Economic Policies Program	
	(S)	(L) Bretton Woods and Related Agreements Act, Section 4.1. The Minister of Finance may pay out of the Consolidated Revenue Fund to the Multilateral Investment Guarantee Agency, in the manner and at the times provided for in the Convention set out in the Fifth Schedule, a sum or sums of money not exceeding in the whole $6,416,260 US in respect of the initial subscription required to be made by Canada under the Convention. Non-lapsing authority for payment approved for the year 1987–88 estimated at $4,500,000, not to exceed the equivalent of $3,208,130 US	4,500,000
		Canada Deposit Insurance Corporation	
	(S)	(L) Canada Deposit Insurance Corporation Act, Section 37 as amended. The Governor in Council may from time to time authorize the Minister to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $3,000,000,000	1,500,000,000
		Office of the Superintendent of Financial Institutions	
	(S)	Office of the Superintendent of Financial Institutions Act, Sections 16 and 17. Total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	40,000,000
		Total Ministry--Budgetary	**40,000,000**
		Non-budgetary	**1,504,500,000**

13		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	5c	To increase from $350,000,000 to $575,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972 and to increase the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970 to a level not to exceed at any time $60,000,000 *less* the total amount of payments made to implement previous guarantees made under that authority	30,000,000
		Total Ministry--Budgetary	**30,000,000**
		Non-budgetary	...
21		**Public Works**	
		Department	
		Services Program	
	(S)	Public Works Revolving Fund--Adjustment of Accounts Act, Section 33. To increase from $300,000,000 to $450,000,000 the amount by which the aggregate of expenditures made under Section 26 of that Act may exceed the revenues referred to in that Section	150,000,000
		Total Ministry--Budgetary	**150,000,000**
		Non-budgetary	...
26		**Supply and Services**	
		Department	
	(S)	Defence Production Revolving Fund--Defence Production Act, Section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 *less* loans and advances of the Defence Production Loan Account at any time	
		Transfer of authority to the Defence Production Loan Account (Non-budgetary)	-8,000,000
	(S)	(L) Defence Production Act provides for a loan account out of the Defence Production Revolving Fund authority, for loans or advances for any purpose other than to assist in the construction, acquisition, extension, or improvement of capital equipment or works by any person. (Limited under the Revolving Fund authority)	
		Transfer of authority from the Defence Production Revolving Fund	8,000,000
		Royal Canadian Mint	
	(S)	(L) Royal Canadian Mint Act, Section 17[1]. The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50,000,000 or such greater amount as may be specified in an Appropriation Act	14,000,000
		Total Ministry--Budgetary	**-8,000,000**
		Non-budgetary	**22,000,000**

APPENDIX 4

Non-Lapsing Authorities Granted in the Current Year--*Concluded*

Section	Vote number	Department or agency	Amount
			$
28		**Treasury Board**	
		Privatization and Regulatory Affairs	
	L35e	Appropriation Act No. 4, 1981-82.	
		To amend Energy, Mines and Resources Vote L107e, Appropriation Act No. 4, 1981–82:	
		(a) to authorize Eldorado Nuclear Limited to increase its total borrowing from $600,000,000 to an amount outstanding from time to time not exceeding $700,000,000 until December 31, 1992 in accordance with terms and conditions approved by the Minister of Finance; and	
		(b) to reduce Eldorado Nuclear Limited's borrowing authority under paragraph (a) above to a maximum amount outstanding from time to time of $600,000,000 from January 1, 1993 to December 31, 1993, of $500,000,000 from January 1, 1994 to December 31, 1994 and of $400,000,000 thereafter	100,000,000
		Total Ministry--Budgetary	
		Non-budgetary	...
			100,000,000
		Total Government--Budgetary	**264,045,000**
		Non-budgetary	**1,626,500,000**

(S) Statutory authority.
(L) Non budgetary authority (loan, investment or advance).

SECTION 2

1987-88
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

CONTENTS

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Department

Management and Administration Program

Objective

To provide direction and support for the efficient and effective delivery of departmental policy, programs and services.

Activity Description

Executive

Office of the Minister, Deputy Minister, the Departmental Secretariat, the Senior Assistant Deputy Minister, Audit and Evaluation and Emergency Planning; provides for the establishment of strategies, policies, programs, priorities and allocation of departmental resources; ensures the Department is prepared to respond to national emergencies in accordance with responsibilities assigned under the Emergency Planning Orders.

Management Services

Provides departmental personnel services such as staffing, classification, staff relations, training and development and official languages; supports the departmental management process through the provision of financial and operational planning and reporting, through improving productivity and extending the capabilities of departmental resources, and by ensuring the development and implementation of effective asset management strategies, maintenance of departmental facilities; provision of library services; and, provides information and public relations services to support departmental activities.

Agri-Food Program

Objective

To promote the growth, stability and competitiveness of the agri-food sector, by making available policies, programs and services that are most appropriately provided by a federal Government so that the sector makes its maximum real contribution to the national economy.

Activity Description

Scientific Research and Development

Research on new technology in the areas of soils, agricultural water resources, agriculture practices and climatic uncertainty, energy uses in all phases of the agri-food industry, agricultural environmental degradation, agriculture related biological resources; increasing animal and crop productivity and production efficiency and adaptability to Canadian climate and lowering production costs; improving crop yield, quality, adaptation and pest resistance, pest management strategy development, plant nutrition practices improvement, evaluating constraints to crop production in new production areas and developing new varieties of presently marginal crops; improving agricultural production practices and harvesting and storage technology; developing and transferring new technology in the areas of extraction and use of cereal, oilseed and other crop components, fruit and vegetable processing and quality monitoring and production cost reduction, meat and meat product processing; identifying and eliminating toxic compounds in feed and food; determining and disseminating information on nutritive value of selected crops, nutrient content of food, food safety, metabolism of fats from plant and animal sources, methods and processes for new food ingredients and products with commercial potential, recycling and adding value to agri-food industry residues.

Inspection and Regulation

Regulation and inspection of imported animals and plants, animal products and biologics, farm inputs such as pesticides, feed, fertilizer and supplements; surveillance of the incidence, distribution and impact of important Canadian and foreign plant and animal diseases and the transportation of animals; eradication and control of important animal and plant diseases in Canada; health certification of animals, plants and plant products for export; ante and post-mortem inspection of animals and birds slaughtered; the monitoring and registering of facilities involved in food production, storage or transportation; livestock carcass grading and the monitoring of grade standards for fruit and vegetables; the inspection, grading and/or classification of seed; animal disease research; making and enforcing regulations governing pari-mutual betting systems, supplying and supervising surveillance services at racetracks, research into the effects of drugs on horses; and supporting laboratory testing services.

Farm Financial Programs

Issuing deficiency payments to stabilize prices of farm products; providing federal support to provincially administered voluntary all-risk crop insurance against related natural hazards and crop damage (migratory waterfowl); purchasing, selling, importing, storing, transporting and processing agricultural products; making advance payments for crops and providing loan guarantees under the Farm Improvement Loan Act.

Agricultural Policy

Development of comprehensive, market oriented commodity-based development strategies; maintaining and distributing commodity market and economic analysis; analyzing the structure and performance of the agri-food sector; analyzing other policies and programs which impact on the agri-food sector with a view to mitigating identifiable negative impacts, coordination of Department policy development, strategies and programs; and provision of policy assistance and advice to the Grains and Oilseeds Program.

International Programs

Formulates, initiates and directs departmental trade policy positions, export programs and related activities in support of External Affairs; provides policy advice, coordination and support to the International Affairs group of the Grains and Oilseeds Program with respect to the plans and priorities of the Minister of State (Canadian Wheat Board); participates in bilateral and multilateral trade negotiations including Canada/USA and the GATT; assists in facilitating export market maintenance and expansion of Canadian agri-food products and technology by being the focal point for the provision of departmental technical, scientific and commodity expertise in support of External Affairs objectives; participates in establishing, defining, promoting and promulgating Canadian positions in both bilateral and multilateral fora, (e.g., MOU's, FAO, OECD, WFP,); planning and implementing agricultural technical development assistance packages in conjunction with CIDA.

Agriculture Development

Developing, implementing, and delivering regional agri-food strategies in cooperation with other government and private sector interests to improve the performance in the agricultural production and marketing sectors while sustaining the natural resource base; development of the livestock, crop and food sectors through programs aimed at increasing the profitability of these sectors; improving the productivity and competitiveness of the livestock and crop sectors, as well as improving the competitiveness of the Processing, Distribution and Retail Sector; adjustment assistance to farmers facing economic difficulties; the monitoring of all soil conservation programs carried out across Canada and the provision of information and advice on climatic and environmental factors that have an impact on the productivity and competitiveness of the crop sector; administering the Prairie Farm Rehabilitation Act in Manitoba, Saskatchewan and Alberta and delivering programs to develop and promote systems of improved farm practices, in the areas of tree culture, water supply, soil and water conservation, land utilization and land settlement; monitoring federal marketing boards established under the National Farm Products Marketing Agencies Act to ensure legislative compliance, promoting new agency formation, and monitoring production costs and selling prices for regulated commodities.

Canadian Forestry Service Program

Objective

To promote and enhance the sustained economic utilization of Canada's forest resource through environmentally sound forest management and to enhance the social and economic benefits derived from publicly and privately owned forests and from forest related activities in Canada.

Activity Description

Forest Research and Technical Services

Enhances the forestry resource base through the discovery, development, demonstration, implementation and transfer of innovations to solve problems and increase the efficiency and effectiveness of forest management; conducts and publishes research in the areas of forest resources, protection from insects, disease and fire, environment and wood utilization; provides technical advice and scientific information to federal departments and agencies, the provinces, industry and academic institutions; administers special co-operative research programs; provides financial support for external research organizations, especially in the fields of forest products and forest engineering; where appropriate provides forestry survey and management services to other federal departments and agencies.

Forestry Development

Provides direct stimulation of regional development within the forestry sector and enhances the forest resource base; negotiates, implements and administers federal-provincial cost-shared agreements and directly delivered programs to the provinces, private industry and private woodlot owners for forest renewal and intensive forest management; provides funding for forest management on federal lands, including the provision of technical expertise and training; undertakes analyses of the forest labour market to support the development of policies and programs to maximize employment opportunities including those for native people.

Administration

Provides leadership, direction, coordination and common support services for the Program; develops policies and programs; provides economic information and advice; addresses industry, trade and general international issues, concerns and opportunities in support of the forest sector.

Grains and Oilseeds Program

Objective

To promote the growth, stabilization and competitiveness of the grains and oilseeds component of agri-food sector of the Canadian economy.

Activity Description

Canadian Grain Commission

The Commission, under the authority of the Canada Grain Act provides grain inspection services at licensed terminal and transfer elevators; preparation and distribution of grain standard samples; advice on the control of insect pests in stored grain; provision of official monitoring of weighing at licensed terminal and transfer elevators; performance of weighovers of grain at terminal and transfer elevators; inspection of elevator facilities and scales; collection, compilation and publication of grain statistics; economic analysis related to program regulatory functions; elevator and grain dealer licencing; computer services including documentation for grain handled through terminal elevators; registration of elevator receipts of grain; producer railcar allocation; conducts quality surveys, varietal studies and performs basic and applied research on new grain crops and on grains marketed; branch executive and division management; support staff in finance, planning and administrative services.

Industry Stabilization and Support

Administering, developing and implementing policies and programs on stabilization in support of grains and oilseeds; making contributions, collecting levies and issuing payments to grains and oilseeds producers under the Western Grain Stabilization Act; making payments to the Canadian Wheat Board (CWB) of interest on cash advances on farm stored grain to producers in Western Canada, reimbursement to the CWB on default of repayment of cash advances by grain producers and deficits incurred on the Canadian Wheat Board pool accounts; providing a focus for the federal relationship with the co-operative sector; and providing industry support, grants and contributions, to promote improvement and competitiveness in grains and oilseeds products.

Management and Administration

Minister of State Canadian Wheat Board Office. Provision of direction and support for the efficient and effective delivery and development of the grains and oilseeds policies, programs and services; providing financial and administration services; domestic and international policy and economic analyses on the grains and oilseeds industry.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Livestock Feed Board

Objective

To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada, British Colombia, the Yukon Territory and the Northwest Territories, and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in the same areas.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Management and Administration Program				
...	55,437,500	...	...	55,437,500	1	Program expenditures				
...	...	1	...	1	1e	Transfer of $722,999 from Agriculture Vote 5				
...	...	...	722,999	722,999		Transfer from: Vote 5				
...	...	...	297,000	297,000		TB Vote 5 [1]				
...	...	...	19,750	19,750		TB Vote 10 [1]				
...	55,437,500	1	1,039,749	56,477,250		Total--Vote 1	56,271,646	205,604	...	57,897,539
...	39,530	...	6,445	45,975	(S)	Minister of Agriculture--Salary and motor car allowance	45,975	...	...	41,098
...	5,614,000	...	428,000	6,042,000	(S)	Contributions to employee benefit plans	6,042,000	...	...	6,204,000
...	**61,091,030**	**1**	**1,474,194**	**62,565,225**		**Total Program--Budgetary**	**62,359,621**	**205,604**	**...**	**64,142,637**
						Agri-Food Program				
...	468,228,000	...	...	468,228,000	5	Operating expenditures				
...	...	2,592,578	...	2,592,578	5c	Operating expenditures				
...	...	...	808,450	808,450		Transfer from TB Vote 10 [1]				
...	...	...	-722,999	-722,999		Transfer to: Vote 1				
...	...	...	-8,909,200	-8,909,200		Vote 35				
...	468,228,000	2,592,578	-8,823,749	461,996,829		Total--Vote 5	459,641,946	2,354,883	...	452,351,835
...	68,443,000	...	...	68,443,000	10	Capital expenditures				
...	...	...	-2,386,000	-2,386,000		Transfer to Vote 35				
...	68,443,000	...	-2,386,000	66,057,000		Total--Vote 10	65,935,290	121,710	...	88,548,177
20,893,095	410,744,875	...	...	431,637,970	15	Grants and contributions				
...	...	35,079,125	...	35,079,125	15c	Grants and contributions				
...	...	1	...	1	15e	Grants and contributions				
...	...	...	-1,557,000	-1,557,000		Transfer to Vote 35				
20,893,095	410,744,875	35,079,126	-1,557,000	465,160,096		Total--Vote 15	442,446,537	1,820,464	20,893,095	450,947,091
...	65,000,000	144,000,000	-38,154,650	170,845,350	(S)	Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act as amended	170,845,350	...	...	84,165,971
...	215,000,000	-30,000,000	-3,525,171	181,474,829	(S)	Contributions to the provinces under the Crop Insurance Act	181,474,829	...	...	212,740,980
...	4,000,000	...	-2,152,399	1,847,601	(S)	Loan guarantees under the Farm Improvement Loans Act	1,847,601	...	...	5,214,057
...	12,000,000	...	-3,247,312	8,752,688	(S)	Interest payments and guarantees under the Advance Payments for Crops Act	8,752,688	...	...	9,886,567

Ministry Summary--*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
600,000	200,000	...	-200,000	600,000	(S)	Grants to agencies established under the Farm Products Marketing Agencies Act	...	...	600,000	100,000
...	51,963,000	...	3,961,000	55,924,000	(S)	Contributions to employee benefit plans	55,924,000	...	...	52,436,983
3,162,522	...	...	...	3,162,522	(S)	Race Track Supervision Revolving Fund	414,436	...	2,748,086	-92,719
...	...	...	20,521	20,521	(S)	Refunds of amounts credited to revenue in previous years	20,521	...	...	3,890
24,655,617	**1,295,578,875**	**151,671,704**	**-56,064,760**	**1,415,841,436**		**Total Program--Budgetary**	**1,387,303,198**	**4,297,057**	**24,241,181**	**1,356,302,832**
						Canadian Forestry Service Program				
...	76,283,000	...	...	76,283,000	20	Operating expenditures				
...	...	1,191,000	...	1,191,000	20c	Operating expenditures				
...	...	1	...	1	20e	Transfer of $523,999 from Agriculture Vote 25				
...	...	...	523,999	523,999		Transfer from: Vote 25				
...	...	...	1,068,000	1,068,000		TB Vote 5 [1]				
...	...	...	671,873	671,873		TB Vote 10 [1]				
...	76,283,000	1,191,001	2,263,872	79,737,873		Total--Vote 20	79,494,432	243,441	...	82,205,989
...	12,039,000	...	...	12,039,000	25	Capital expenditures				
...	...	...	-523,999	-523,999		Transfer to: Vote 20				
...	...	...	-171,000	-171,000		Vote 35				
...	12,039,000	...	-694,999	11,344,001		Total--Vote 25	11,302,019	41,982	...	22,251,724
...	125,902,000	...	...	125,902,000	30	Grants and contributions				
...	...	27,208,000	...	27,208,000	30c	Grants and contributions				
...	...	...	-1,308,251	-1,308,251		Reserved allotment--Over-expenditure of previous year's authority				
...	...	...	-109,000	-109,000		Transfer to Vote 35				
...	125,902,000	27,208,000	-1,417,251	151,692,749		Total--Vote 30	149,591,215	2,101,534	...	120,220,551
...	7,430,000	...	566,000	7,996,000	(S)	Contributions to employee benefit plans	7,996,000	...	...	7,501,000
...	**221,654,000**	**28,399,001**	**717,622**	**250,770,623**		**Total Program--Budgetary**	**248,383,666**	**2,386,957**	...	**232,179,264**

						Grains and Oilseeds Program [2]				
...	7,406,000	...	...	7,406,000	35	Operating expenditures				
...	...	700,000,000	...	700,000,000	35a	Operating expenditures				
...	...	803,903,000	...	803,903,000	35d	Operating expenditures				
					35e	Transfer of $8,909,200 from Agriculture Vote 5, $2,386,000 from Agriculture Vote 10, $1,557,000 from Agriculture Vote 15, $171,000 from Agriculture Vote 25, $109,000 from Agriculture Vote 30 and $1,400,000 from Agriculture Vote 40				
...	...	84,145,800	...	84,145,800						
...	...	...	8,909,200	8,909,200		Transfer from: Vote 5				
...	...	...	2,386,000	2,386,000		Vote 10				
...	...	...	1,557,000	1,557,000		Vote 15				
...	...	...	171,000	171,000		Vote 25				
...	...	...	109,000	109,000		Vote 30				
...	...	...	1,400,000	1,400,000		Vote 40				
...	7,406,000	1,588,048,800	14,532,200	1,609,987,000		Total--Vote 35	1,494,004,749	115,982,251	...	512,304,016
...	42,037,000	...	...	42,037,000	40	Operating expenditures				
...	...	...	−1,400,000	−1,400,000		Transfer to Vote 35				
...	42,037,000	...	−1,400,000	40,637,000		Total--Vote 40	38,691,504	1,945,496	...	37,986,088
...	10,000,000	5,000,000	5,783,802	20,783,802	(S)	Payments in connection with the Prairie Grain Advance Payments Act	20,783,802	...	...	19,372,023
...	99,000,000	...	−7,726,242	91,273,758	(S)	Payments in connection with the Western Grain Stabilization Act	91,273,758	...	...	75,793,674
...	5,274,000	...	402,000	5,676,000	(S)	Contributions to employee benefit plans	5,676,000	...	...	5,093,000
...	...	...	2,110	2,110	(S)	Refunds of amounts credited to revenue in previous years	2,110	...	...	...
...	163,717,000	1,593,048,800	11,593,870	1,768,359,670		**Total Program--Budgetary**	**1,650,431,923**	**117,927,747**	**...**	**650,548,801**
24,655,617	**1,742,040,905**	**1,773,119,506**	**−42,279,074**	**3,497,536,954**		**Total Department--Budgetary**	**3,348,478,408**	**124,817,365**	**24,241,181**	**2,303,173,534**
						Canadian Dairy Commission				
...	4,697,000	...	...	4,697,000	45	Program expenditures	4,445,996	251,004	...	4,442,264
					(S)	(L) Loans pursuant to the Canadian Dairy Commission Act Section 16 last amended by Vote 50a, Appropriation Act No. 4, 1975. Limit $300,000,000. (Net)	−39,514,000	...	288,404,000	−14,717,200
248,890,000	...	...	...	248,890,000						
...	**4,697,000**	...	...	**4,697,000**		**Total Program--Budgetary**	**4,445,996**	**251,004**	**...**	**4,442,264**
248,890,000	**...**	**...**	**...**	**248,890,000**		**Non-budgetary**	**−39,514,000**	**...**	**288,404,000**	**−14,717,200**
						Canadian Livestock Feed Board				
...	1,657,000	...	...	1,657,000	50	Operating expenditures	1,384,036	272,964	...	1,314,797
...	18,100,000	...	...	18,100,000	55	Contributions	17,250,209	849,791	...	15,841,421
...	19,757,000	...	...	19,757,000		Total budgetary	18,634,245	1,122,755	...	17,156,218
					(S)	(L) Advances to the Board pursuant to the Livestock Feed Assistance Act. Limits: Section 17, $50,000,000 and Section 16, $10,000,000. (Net)	...	...	60,000,000	...
60,000,000	...	...	...	60,000,000						
...	**19,757,000**	...	...	**19,757,000**		**Total Program--Budgetary**	**18,634,245**	**1,122,755**	**...**	**17,156,218**
60,000,000	**...**	**...**	**...**	**60,000,000**		**Non-budgetary**	**...**	**...**	**60,000,000**	**...**

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Farm Credit Corporation				
...	15,000,000	...	...	15,000,000	60	Payments to the Farm Credit Corporation	15,000,000	...	...	5,000,000
					(S)	The Farm Credit Act				
6,667,000	...	...	...	6,667,000		(L) Section 12, payments for capital pursuant to the Farm Credit Act. Limit $225,000,000. (Net)	...	...	6,667,000	...
569,149,885	...	...	80,600,337	649,750,222		(L) Section 13, loans to the Corporation pursuant to the Farm Credit Act. The aggregate not to exceed 25 times the capital of the Corporation. (Net)	179,000,000	...	470,750,222	-588,012,525
18,970,000	...	...	...	18,970,000	(S)	(L) Loans for lending to farm syndicates under the Farm Syndicates Credit Act, Section 8. Limit $25,000,000. (Net)	...	...	18,970,000	-3,142,335
594,786,885	...	...	80,600,337	675,387,222		Total non-budgetary	179,000,000	...	496,387,222	-591,154,860
...	15,000,000	...	...	15,000,000		Total Program--Budgetary	15,000,000	...	...	5,000,000
594,786,885	...	...	80,600,337	675,387,222		Non-budgetary	179,000,000	...	496,387,222	-591,154,860
24,655,617	1,781,494,905	1,773,119,506	-42,279,074	3,536,990,954		Total Ministry--Budgetary	3,386,558,649	126,191,124	24,241,181	2,329,772,016
903,676,885	...	...	80,600,337	984,277,222		Non-budgetary	139,486,000	...	844,791,222	-605,872,060

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance)

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

2 The former Canadian Grain Commission Program has been renamed the Grains and Oilseeds Program.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Management and Administration Program				
								Operating				
...	6,851,030	...	19,750	...	6,445	...	6,877,225	Executive	7,117,999	−240,774	...	9,758,262
...	53,189,000	...	297,000	497,000	428,000	...	54,411,000	Management services	51,827,854	2,583,146	...	51,349,428
...	60,040,030	...	316,750	497,000	434,445	...	61,288,225	Total--Operating	58,945,853	2,342,372	...	61,107,690
								Capital				
...	142,000	...	...	...	...	...	142,000	Executive	317,400	−175,400	...	66,700
...	903,000	1	...	224,999	...	...	1,128,000	Management services	3,030,368	−1,902,368	...	2,873,097
...	1,045,000	1	...	224,999	...	...	1,270,000	Total--Capital	3,347,768	−2,077,768	...	2,939,797
								Transfer payments				
...	6,000	...	...	1,000	...	...	7,000	Management services	66,000	−59,000	...	95,150
								Program Summary				
...	6,993,030	...	19,750	...	6,445	...	7,019,225	Executive	7,435,399	−416,174	...	9,824,962
...	54,098,000	1	297,000	722,999	428,000	...	55,546,000	Management services	54,924,222	621,778	...	54,317,675
...	**61,091,030**	**1**	**316,750**	**722,999**	**434,445**	**...**	**62,565,225**	**Total Program--Budgetary**	**62,359,621**	**205,604**	**...**	**64,142,637**
								Agri-Food Program				
								Operating				
...	187,412,000	...	571,212	...	1,501,650	...	189,484,862	Scientific research and development	188,243,108	1,241,754	...	190,225,919
3,162,522	219,224,000	2,152,578	195,168	...	1,803,876	−11,600,000	214,938,144	Inspection and regulation	205,993,693	6,196,365	2,748,086	210,520,576
...	12,440,000	440,000	...	...	...	...	12,880,000	Farm financial programs	15,625,057	−2,745,057	...	10,580,835
...	9,890,000	...	1,284	...	119,000	...	10,010,284	Agricultural policy	12,469,648	−2,459,364	...	16,602,352
...	5,512,000	...	...	...	...	...	5,512,000	International programs	5,711,685	−199,685	...	...
...	97,255,000	...	40,786	−9,632,199	556,995	...	88,220,582	Agriculture development	87,957,712	262,870	...	76,770,306
...	−11,600,000	...	...	...	...	11,600,000	...	Revenue credited to the vote	...	...	...	...
3,162,522	520,133,000	2,592,578	808,450	−9,632,199	3,981,521	...	521,045,872	Total--Operating	516,000,903	2,296,883	2,748,086	504,699,988
								Capital				
...	32,202,000	...	...	...	...	...	32,202,000	Scientific research and development	36,809,103	−4,607,103	...	39,873,307
...	13,583,000	...	...	...	...	...	13,583,000	Inspection and regulation	7,268,976	6,314,024	...	24,882,563
...	300,000	...	...	...	...	...	300,000	Farm financial programs	2,662,075	−2,362,075	...	811,705
...	89,000	...	...	...	...	...	89,000	Agricultural policy	229,677	−140,677	...	386,394
...	49,000	...	...	...	...	...	49,000	International programs	96,316	−47,316	...	...
...	22,278,000	...	...	−2,386,000	...	...	19,892,000	Agriculture development	18,869,143	1,022,857	...	22,594,208
...	68,501,000	...	...	−2,386,000	...	...	66,115,000	Total--Capital	65,935,290	179,710	...	88,548,177

Programs by Activity--*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	1,906,000	...	...	...	...	...	1,906,000	Scientific research and development	1,902,951	3,049	...	1,900,849
...	3,225,000	...	...	1,296,000	...	...	4,521,000	Inspection and regulation	4,416,051	104,949	...	5,795,289
...	626,821,000	142,000,000	...	20,173,000	–47,079,532	...	741,914,468	Farm financial programs	740,576,254	1,338,214	...	627,673,590
...	60,000	...	...	...	...	...	60,000	International programs	...	60,000	...	...
21,493,095	74,932,875	7,079,126	...	–23,026,000	–200,000	...	80,279,096	Agriculture development	58,471,749	314,252	21,493,095	127,684,939
21,493,095	706,944,875	149,079,126	...	–1,557,000	–47,279,532	...	828,680,564	Total--Transfer payments	805,367,005	1,820,464	21,493,095	763,054,667
								Program Summary				
...	221,520,000	...	571,212	...	1,501,650	...	223,592,862	Scientific research and development	226,955,162	–3,362,300	...	232,000,075
3,162,522	224,432,000	2,152,578	195,168	1,296,000	1,803,876	...	233,042,144	Inspection and regulation	217,678,720	12,615,338	2,748,086	241,198,428
...	639,561,000	142,440,000	...	20,173,000	–47,079,532	...	755,094,468	Farm financial programs	758,863,386	–3,768,918	...	639,066,130
...	9,979,000	...	1,284	...	119,000	...	10,099,284	Agricultural policy	12,699,325	–2,600,041	...	16,988,746
...	5,621,000	...	...	...	...	...	5,621,000	International programs	5,808,001	–187,001	...	...
21,493,095	194,465,875	7,079,126	40,786	–35,044,199	356,995	...	188,391,678	Agriculture development	165,298,604	1,599,979	21,493,095	227,049,453
24,655,617	**1,295,578,875**	**151,671,704**	**808,450**	**–13,575,199**	**–43,298,011**	**...**	**1,415,841,436**	**Total Program--Budgetary**	**1,387,303,198**	**4,297,057**	**24,241,181**	**1,356,302,832**
								Canadian Forestry Service Program				
								Operating				
...	49,608,000	–266,999	697,404	543,999	...	...	50,582,404	Forest research and technical services	52,138,773	–1,556,369	...	55,302,575
...	17,001,000	1,218,000	782,116	...	...	–567,000	18,434,116	Forestry development	16,065,723	2,368,393	...	15,486,323
...	17,671,000	240,000	260,353	–20,000	566,000	...	18,717,353	Administration	19,285,936	–568,583	...	18,918,091
...	–567,000	...	...	...	...	567,000	...	Revenue credited to the vote	...	...	...	...
...	83,713,000	1,191,001	1,739,873	523,999	566,000	...	87,733,873	Total--Operating	87,490,432	243,441	...	89,706,989
								Capital				
...	767,000	...	...	–704,999	...	...	62,001	Forest research and technical services	2,576,879	–2,514,878	...	5,408,967
...	521,000	...	...	10,000	...	...	531,000	Forestry development	378,068	152,932	...	2,988,970
...	10,751,000	...	...	...	...	...	10,751,000	Administration	8,347,072	2,403,928	...	13,853,787
...	12,039,000	...	...	–694,999	...	...	11,344,001	Total--Capital	11,302,019	41,982	...	22,251,724
								Transfer payments				
...	10,766,000	8,512,000	...	–532,500	...	...	18,745,500	Forest research and technical services	18,741,523	3,977	...	19,487,044
...	114,636,000	18,696,000	...	–181,500	–1,308,251	...	131,842,249	Forestry development	129,744,281	2,097,968	...	95,661,563
...	500,000	...	...	605,000	...	...	1,105,000	Administration	1,105,411	–411	...	5,071,944
...	125,902,000	27,208,000	...	–109,000	–1,308,251	...	151,692,749	Total--Transfer payments	149,591,215	2,101,534	...	120,220,551

								Program Summary				
...	61,141,000	8,245,001	697,404	-693,500	...	...	69,389,905	Forest research and technical services	73,457,175	-4,067,270	...	80,198,586
...	131,591,000	19,914,000	782,116	-171,500	-1,308,251	...	150,807,365	Forestry development	146,188,072	4,619,293	...	114,136,856
...	28,922,000	240,000	260,353	585,000	566,000	...	30,573,353	Administration	28,738,419	1,834,934	...	37,843,822
...	**221,654,000**	**28,399,001**	**1,739,873**	**-280,000**	**-742,251**	**...**	**250,770,623**	**Total Program--Budgetary**	**248,383,666**	**2,386,957**	**...**	**232,179,264**
								Grains and Oilseeds Program				
								Operating				
...	45,728,000	...	...	-1,401,500	376,110	...	44,702,610	Canadian Grain Commission	42,604,946	2,097,664	...	40,435,898
...	100,360,000	5,963,000	...	1,910,000	-7,726,242	...	100,506,758	Industry stabilization and support	97,397,760	3,108,998	...	79,158,800
...	2,584,000	...	...	...	28,000	...	2,612,000	Management and administration	3,715,158	-1,103,158	...	2,204,000
...	148,672,000	5,963,000	...	508,500	-7,322,132	...	147,821,368	Total--Operating	143,717,864	4,103,504	...	121,798,698
								Capital				
...	1,259,000	...	...	...	...	...	1,259,000	Canadian Grain Commission	1,411,496	-152,496	...	2,221,795
								Transfer payments				
...	5,000	...	...	1,500	...	...	6,500	Canadian Grain Commission	6,172	328	...	4,611
...	13,781,000	1,587,085,800	...	12,622,200	5,783,802	...	1,619,272,802	Industry stabilization and support	1,505,296,391	113,976,411	...	526,106,913
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	416,784
...	13,786,000	1,587,085,800	...	12,623,700	5,783,802	...	1,619,279,302	Total--Transfer payments	1,505,302,563	113,976,739	...	526,528,308
								Program Summary				
...	46,992,000	...	...	-1,400,000	376,110	...	45,968,110	Canadian Grain Commission	44,022,614	1,945,496	...	42,662,304
...	114,141,000	1,593,048,800	...	14,532,200	-1,942,440	...	1,719,779,560	Industry stabilization and support	1,602,694,151	117,085,409	...	605,265,713
...	2,584,000	...	...	...	28,000	...	2,612,000	Management and administration	3,715,158	-1,103,158	...	2,204,000
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	416,784
...	163,717,000	1,593,048,800	...	13,132,200	-1,538,330	...	1,768,359,670	Total Program--Budgetary	1,650,431,923	117,927,747	...	650,548,801
24,655,617	1,742,040,905	1,773,119,506	2,865,073	...	-45,144,147	...	3,497,536,954	Total Department--Budgetary	3,348,478,408	124,817,365	24,241,181	2,303,173,534
								Canadian Dairy Commission				
								Operating				
...	4,697,000	...	...	...	...	...	4,697,000	Canadian Dairy Commission	4,445,996	251,004	...	4,104,222
								Capital				
...	...	...	...	...	...	...	...	Canadian Dairy Commission	...	...	...	338,042
								Non-budgetary				
248,890,000	...	...	...	...	...	...	248,890,000	Canadian Dairy Commission	-39,514,000	...	288,404,000	-14,717,200
...	4,697,000	...	...	...	...	...	4,697,000	Total Program--Budgetary	4,445,996	251,004	...	4,442,264
248,890,000	...	...	...	...	...	...	248,890,000	Non-budgetary	-39,514,000	...	288,404,000	-14,717,200
								Canadian Livestock Feed Board				
								Operating				
...	500,000	...	...	...	...	...	500,000	Feed freight equalization	510,300	-10,300	...	468,061
...	1,148,000	...	...	...	...	...	1,148,000	Supply and price stability	839,751	308,249	..	835,713
...	1,648,000	...	...	...	...	...	1,648,000	Total--Operating	1,350,051	297,949	...	1,303,774

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	8,000	...	...	...	...	...	8,000	Feed freight equalization	28,752	-20,752	...	3,445
...	1,000	...	...	...	...	...	1,000	Supply and price stability	5,233	-4,233	...	7,578
...	9,000	...	...	...	...	...	9,000	Total--Capital	33,985	-24,985	...	11,023
								Transfer payments				
...	18,100,000	...	...	...	...	...	18,100,000	Feed freight equalization	17,250,209	849,791	...	15,841,421
								Non-budgetary				
60,000,000	...	...	...	...	...	...	60,000,000	Feed freight equalization	...	...	60,000,000	...
								Program Summary				
								Feed freight equalization--				
...	18,608,000	...	...	...	...	...	18,608,000	Budgetary	17,789,261	818,739	...	16,312,927
60,000,000	...	...	...	...	...	...	60,000,000	Non-budgetary	...	...	60,000,000	...
...	1,149,000	...	...	...	...	...	1,149,000	Supply and price stability	844,984	304,016	...	843,291
...	19,757,000	...	...	...	...	...	19,757,000	**Total Program--Budgetary**	18,634,245	1,122,755	...	17,156,218
60,000,000	...	...	...	...	...	...	60,000,000	**Non-budgetary**	...	...	60,000,000	...
								Farm Credit Corporation				
								Operating				
...	15,000,000	...	...	...	...	...	15,000,000	Farm Credit Corporation	15,000,000	...	...	5,000,000
								Non-budgetary				
594,786,885	...	...	...	...	80,600,337	...	675,387,222	Farm Credit Corporation	179,000,000	...	496,387,222	-591,154,860
...	15,000,000	...	...	...	...	...	15,000,000	**Total Program--Budgetary**	15,000,000	...	...	5,000,000
594,786,885	...	...	...	...	80,600,337	...	675,387,222	**Non-budgetary**	179,000,000	...	496,387,222	-591,154,860
24,655,617	1,781,494,905	1,773,119,506	2,865,073	...	-45,144,147	...	3,536,990,954	Total Ministry--Budgetary	3,386,558,649	126,191,124	24,241,181	2,329,772,016
903,676,885	...	...	...	...	80,600,337	...	984,277,222	Non-budgetary	139,486,000	...	844,791,222	-605,872,060

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Management and Administration Program				
							Contributions				
							Management services				
							Contributions to organizations supporting objectives of improved management and supply of produce for domestic and international markets				
...	6,000	...	..	1,000	...	7,000		66,000	-59,000	...	95,150
...	**6,000**	**...**	**..**	**1,000**	**...**	**7,000**	**Total Program--Budgetary**	**66,000**	**-59,000**	**...**	**95,150**
							Agri-Food Program				
							Grants				
							Scientific research and development				
							Agricultural research in universities and other scientific organizations in Canada				
...	999,000	...	...	...	...	999,000		999,000	...	...	998,875
							Grant to the Organization for Economic Co-operation and Development (OECD)				
...	25,000	...	...	...	...	25,000		25,000	...	...	25,000
...	1,024,000	...	...	...	...	1,024,000		1,024,000	...	...	1,023,875
							Agriculture development				
							Grants under the Canadian Rural Transition Plan				
...	20,000,000	...	...	-15,747,000	...	4,253,000		4,219,115	33,885	...	1,899,682
							(S) Agencies established under the Farm Products Marketing Agencies Act				
600,000	200,000	...	...	...	-200,000	600,000		..	...	600,000	100,000
...	...	500,000	...	...	...	500,000	Grant to Julac Inc.	500,000	...	...	...
							Grant to the "Exposition agricole de Bellechasse--Dorchester Inc."				
...	...	50,000	...	...	...	50,000		50,000	...	...	...
							Grants to organizations whose activities support soil and water conservation and development				
...	...	1	...	23,000	...	23,001		23,000	1	...	...
600,000	20,200,000	550,001	...	-15,724,000	-200,000	5,426,001		4,792,115	33,886	600,000	1,999,682
600,000	**21,224,000**	**550,001**	**...**	**-15,724,000**	**-200,000**	**6,450,001**	**Total--Grants**	**5,816,115**	**33,886**	**600,000**	**3,023,557**
							Contributions				
							Scientific research and development				
							Contributions in support of organizations associated with agricultural research and development				
...	882,000	...	...	...	...	882,000		878,951	3,049	...	876,974

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Inspection and regulation				
...	525,000		...	...	962,000	...	1,487,000	Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	1,441,363	45,637	...	878,114
...	140,000		...	...	−10,000	...	130,000	Contributions to the provinces in accordance with the regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	123,124	6,876	...	175,778
...	10,000		...	...	−10,000	...	...	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	...	...	...	...
...	10,000		...	...	...	...	10,000	Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	...	10,000	...	...
...	82,000		...	...	58,000	...	140,000	Contributions in support of organizations promoting the objectives associated with plant and animal health	139,286	714	...	273,429
...	1,600,000		...	...	−50,000	...	1,550,000	In accordance with an agreement entered into with the provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, payments toward the cost of design and construction of a veterinary science teaching facility at Charlottetown, Prince Edward Island	1,527,247	22,753	...	876,003
...	858,000		...	...	346,000	...	1,204,000	Payment in accordance with the agreement entered into with the University of Guelph towards the construction and renovation program designed for the Ontario Veterinary College, at Guelph, Ontario in order to regain full accreditation	1,185,031	18,969	...	3,591,965
...	3,225,000		...	...	1,296,000	...	4,521,000		4,416,051	104,949	...	5,795,289
								Farm financial programs				
...	298,000,000	9,000,000	...	29,679,000	...	336,679,000		Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provisions of the Agricultural Stabilization Act	338,688,784	−2,009,784	...	286,628,424

							Contributions to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage by migratory waterfowl	1,908,982	862,018	...	5,525,000
...	3,321,000	...	...	-550,000	...	2,771,000	Contributions in respect of the commodity-based loans program	10,561,590	38,410	...	955,209
...	17,000,000	...	...	-6,400,000	...	10,600,000	Contribution in respect of the farm debt review process	8,839,374	1,060,626	...	377,622
...	12,500,000	...	...	-2,600,000	...	9,900,000	(S) Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	170,845,350	...	...	84,165,971
...	65,000,000	144,000,000	...	...	-38,154,650	170,845,350	(S) Contributions to the provinces under the Crop Insurance Act	181,474,829	...	...	212,740,980
...	215,000,000	-30,000,000	...	...	-3,525,171	181,474,829	(S) Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act	8,752,688	...	...	9,886,567
...	12,000,000	...	...	...	-3,247,312	8,752,688	(S) Loan guarantees under the Farm Improvement Loans Act	1,847,601	...	...	5,214,057
...	4,000,000	...	...	...	-2,152,399	1,847,601	Contributions to railway companies for a special assistance program to provide income support to grain producers	17,614,253	1,385,747	...	...
...	...	19,000,000	...	...	...	19,000,000	Intervenor funding for participants of the Alachlor Review Board inquiry	22,110	890	...	105,390
...	...	...	...	23,000	...	23,000	Contributions to the Fraser Valley Strawberries Grower's Association towards losses incurred as a result of the disposal of surplus 1984 product	20,693	307	...	...
...	...	...	...	21,000	...	21,000	Items not required for the current year	...	...	...	22,074,370
...	...	...	...	...	...	...					
...	626,821,000	142,000,000	...	20,173,000	-47,079,532	741,914,468		740,576,254	1,338,214	...	627,673,590
							International programs				
...	60,000	...	...	...	...	60,000	Contribution to the World Food Day Association of Canada	...	60,000	...	...
							Agriculture development				
							Contributions related to developmental opportunities undertaken in respect of economic and socio-economic development in the agri-food sector:				
...	1,059,000	...	...	49,161	...	1,108,161	Initiatives under the authority of the general development agreements	995,185	112,976	...	2,991,429
...	760,000	...	...	-245,780	...	514,220	Initiatives undertaken in special areas	514,217	3	...	546,924
...	23,665,000	...	...	-2,805,141	...	20,859,859	Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for innovation and technological transfer in Quebec	20,805,232	54,627	...	15,422,828

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	6,617,000	...	...	234,560	...	6,851,560	Contribution to Production Development Assistance Initiatives	6,858,536	-6,976	...	6,179,116
...	1,681,000	...	...	-928,490	...	752,510	Contributions to Canadian Agricultural Market Development Initiatives in accordance with terms and conditions	745,509	7,001	...	1,258,445
...	7,112,000	...	...	67,500	...	7,179,500	Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies	7,178,531	969	...	9,713,906
...	4,000,000	...	...	-1,993,400	...	2,006,600	Contributions under the Canadian Rural Transition Plan	1,895,672	110,928	...	195,215
...	40,000	...	...	-40,000	...	...	Contribution towards dyke protection works in Mersea Township, Essex County, Ontario	...	...	...	44,965
...	1,873,875	...	...	-1,873,750	...	125	Contributions to Santé-7 (Aliments) and CEDELS Inc. for vegetable growing greenhouse projects	...	125	...	...
...	7,475,000	...	...	-3,128,400	...	4,346,600	Contribution under the Atlantic Livestock Feed Initiative	4,346,567	33	...	...
...	300,000	...	...	-300,000	...	...	Contribution to Tarzanas Agri Produits Ltée	...	...	...	281,523
...	150,000	...	...	-59,500	...	90,500	Contributions to the Province of Alberta for soil conservation projects	90,452	48	...	...
...	...	6,529,125	...	52,858	...	6,581,983	Contributions to assist in the orderly rationalization and diversification of the tobacco producing industry	6,581,352	631	...	...
...	...	...	...	8,493	...	8,493	Contributions for the Central Ontario Farm Storm Damage Assistance Plan	8,493	...	...	409,598
...	...	...	...	450,000	...	450,000	Contribution to Hortitec Mirabel Inc. towards the cost of establishing greenhouse facilities in Mirabel, Quebec	450,000	...	...	...
...	...	...	...	675,000	...	675,000	Contribution to Hydro Serre Inc. towards the cost of establishing a greenhouse facility in Mirabel, Quebec	675,000	...	...	...
...	...	...	...	600,000	...	600,000	Contributions to the Société d'agriculture du district de Saint-Hyacinthe and to the Société d'agriculture du district de Montmagny	600,000	...	...	...
...	...	...	...	1,340,790	...	1,340,790	Contributions for the Ontario Flue-Cured Tobacco Growers' Exit Compensation Board	1,340,789	1	...	578,114
...	...	...	...	594,099	...	594,099	Contributions for the Ontario Burley Tobacco Transition Adjustment Initiative	594,099	...	...	...
20,893,095	...	...	...	...	...	20,893,095	Small Farm Development Program	...	...	20,893,095	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	88,063,194
20,893,095	54,732,875	6,529,125	...	-7,302,000	...	74,853,095		53,679,634	280,366	20,893,095	125,685,257
20,893,095	**685,720,875**	**148,529,125**	**...**	**14,167,000**	**-47,079,532**	**822,230,563**	**Total--Contributions**	**799,550,890**	**1,786,578**	**20,893,095**	**760,031,110**

							Program Summary by Activity				
...	1,906,000	...	...	...	...	1,906,000	Scientific research and development	1,902,951	3,049	...	1,900,849
...	3,225,000	...	...	1,296,000	...	4,521,000	Inspection and regulation	4,416,051	104,949	...	5,795,289
...	626,821,000	142,000,000	...	20,173,000	-47,079,532	741,914,468	Farm financial programs	740,576,254	1,338,214	...	627,673,590
...	60,000	...	...	...	...	60,000	International programs	...	60,000	...	...
21,493,095	74,932,875	7,079,126	...	-23,026,000	-200,000	80,279,096	Agriculture development	58,471,749	314,252	21,493,095	127,684,939
21,493,095	**706,944,875**	**149,079,126**	**...**	**-1,557,000**	**-47,279,532**	**828,680,564**	**Total Program**	**805,367,005**	**1,820,464**	**21,493,095**	**763,054,667**
							Canadian Forestry Service Program				
							Grants				
							Forest research and technical services				
...	50,000	...	...	...	...	50,000	Canadian Forestry Association	50,000	...	...	50,000
...	5,000	...	...	...	...	5,000	Festival of Forestry	5,000	...	...	5,000
...	78,500	...	...	-78,500	...	...	Grants to universities for specific forestry research projects	...	...	...	2,076,000
...	10,500	...	...	...	...	10,500	Grant to the Oxford Forestry Institute	10,500	...	...	10,500
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	580,000
...	**144,000**	**...**	**...**	**-78,500**	**...**	**65,500**	**Total--Grants**	**65,500**	**...**	**...**	**2,721,500**
							Contributions				
							Forest research and technical services				
...	1,600,000	...	...	400,000	...	2,000,000	Forest Engineering Research Institute of Canada	2,000,000	...	...	1,600,000
...	7,000	...	...	...	...	7,000	Contribution to the Poplar Council of Canada	7,000	...	...	7,000
...	172,000	...	...	45,000	...	217,000	Contribution to the International Energy Agency/Forest Energy Agreement	216,760	240	...	172,240
...	4,850,000	...	...	...	...	4,850,000	Contribution to FORINTEK Canada Corporation	4,850,000	...	...	4,600,000
...	55,000	...	...	...	...	55,000	Contribution to the Canadian Inter-Agency Forest Fire Centre	51,366	3,634	...	46,304
...	3,893,000	8,000,000	...	-754,000	...	11,139,000	Contribution to the Maritime Forestry Complex Corporation	11,139,154	-154	...	9,100,000
...	45,000	...	...	...	...	45,000	Contribution to the Council of Forest Industries of British Columbia	45,000	...	...	45,000
...	...	512,000	...	-174,000	...	338,000	Contribution to the University of Moncton	338,000	...	...	1,195,000
...	...	...	...	9,000	...	9,000	Contribution to the Youth Science Foundation	8,743	257	...	...
...	...	...	...	20,000	...	20,000	Contribution to Silvilog 88	20,000	...	...	...
...	10,622,000	8,512,000	...	-454,000	...	18,680,000		18,676,023	3,977	...	16,765,544
							Forestry development				
...	114,636,000	18,696,000	...	-181,500	-1,308,251	131,842,249	Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	129,744,281	2,097,968	...	95,661,563
							Administration				
...	500,000	...	...	-250,000	...	250,000	Contribution to the University of British Columbia	250,000	...	...	499,909
...	...	...	...	855,000	...	855,000	Contribution to the Maritime Forest Ranger School	855,411	-411	...	4,572,035
...	500,000	...	...	605,000	...	1,105,000		1,105,411	-411	...	5,071,944
...	**125,758,000**	**27,208,000**	**...**	**-30,500**	**-1,308,251**	**151,627,249**	**Total--Contributions**	**149,525,715**	**2,101,534**	**...**	**117,499,051**

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	10,766,000	8,512,000	...	-532,500	...	18,745,500	Forest research and technical services	18,741,523	3,977	...	19,487,044
...	114,636,000	18,696,000	...	-181,500	-1,308,251	131,842,249	Forestry development	129,744,281	2,097,968	...	95,661,563
...	500,000	...	...	605,000	...	1,105,000	Administration	1,105,411	-411	...	5,071,944
...	125,902,000	27,208,000	...	-109,000	-1,308,251	151,692,749	**Total Program**	149,591,215	2,101,534	...	120,220,551
							Grains and Oilseeds Program				
							Grants				
							Industry stabilization and support				
...	400,000	...	...	...	...	400,000	Canola Council of Canada to promote improvement in the manufacture of Canadian Rapeseed products	400,000	...	...	400,000
...	...	800,000,000	...	...	...	800,000,000	Grants to grain, oilseed, special crop, and honey producers under the Special Canadian Grains Program, 1987 Crop	686,197,985	113,802,015	...	...
...	400,000	800,000,000	...	...	...	800,400,000	**Total--Grants**	686,597,985	113,802,015	...	400,000
							Contributions				
							Canadian Grain Commission				
...	5,000	...	...	1,500	...	6,500	Membership fee in the International Association for Cereal Chemistry	6,172	328	...	4,611
							Industry stabilization and support				
...	1,296,000	...	...	-510,000	...	786,000	Payments to millers in Western Canada to equalize freight "stop off" charges between Eastern and Western Canada on grain processed into flour for export	770,755	15,245	...	634,289
...	2,000,000	...	...	...	...	2,000,000	Contribution to the POS pilot plant Corporation	2,000,001	-1	...	1,483,287
...	85,000	...	...	...	...	85,000	Contribution to the Canada Grains Council	93,500	-8,500	...	...
...	10,000,000	5,000,000	...	...	5,783,802	20,783,802	(S) Payments in connection with the Prairie Grain Advance Payments Act	20,783,802	...	...	19,372,023
...	...	697,940,000	...	-16,000,000	...	681,940,000	Contributions to Canadian grain producers for their 1986 crop under the provisions of the Special Canadian Grains Program	681,772,715	167,285	...	296,015,000
...	...	84,145,800	...	29,132,200	...	113,278,000	Reimbursement to the Canadian Wheat Board for the 1986-87 Barley and Designated Barley Pool Accounts deficit	113,277,633 [1]	367	...	208,202,314
...	13,381,000	787,085,800	...	12,622,200	5,783,802	818,872,802		818,698,406	174,396	...	525,706,913

...	...	...	...	...	...	...	Grain weighing Items not required for the current year	..	...	...	416,784
...	13,386,000	787,085,800	...	12,623,700	5,783,802	818,879,302	**Total--Contributions**	818,704,578	174,724	...	526,128,308
							Program Summary by Activity				
...	5,000	...	...	1,500	...	6,500	Canadian Grain Commission	6,172	328	...	4,611
...	13,781,000	1,587,085,800	...	12,622,200	5,783,802	1,619,272,802	Industry stabilization and support	1,505,296,391	113,976,411	...	526,106,913
...	...	...	...	...	...		Activities not required for the current year	..	...	...	416,784
...	13,786,000	1,587,085,800	...	12,623,700	5,783,802	1,619,279,302	**Total Program**	1,505,302,563	113,976,739	...	526,528,308
21,493,095	846,638,875	1,763,372,926	...	10,958,700	-42,803,981	2,599,659,615	**Total Department**	2,460,326,783	117,839,737	21,493,095	1,489,898,676
							Canadian Livestock Feed Board				
							Contributions				
							Feed freight equalization				
...	18,100,000	...	...	-119,819	...	17,980,181	Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	17,131,820	848,361	...	15,841,421
...	...	...	...	119,819	...	119,819	Payments to five Newfoundland feed manufacturers to enable them to pass on the livestock feeders the benefit of a rate increase in feed freight assistance for their inventories of eligible products at the close of business on the eve of that increase	118,389	1,430	...	...
...	18,100,000	...	...	...	...	18,100,000	**Total Program**	17,250,209	849,791	...	15,841,421
21,493,095	864,738,875	1,763,372,926	...	10,958,700	-42,803,981	2,617,759,615	Total Ministry	2,477,576,992	118,689,528	21,493,095	1,425,740,897

(S) Statutory transfer payment.
1 This amount was charged to Standard Object 12.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Agri-Food Program			
Budgetary (respendable revenues)			
Inspection and regulation			
Race track supervision			
Pari-mutuel supervision	3,664,000	13,890,543	13,282,095
Race surveillance	6,715,000	...	...
Surveillance research	831,000	...	...
Administration	390,000	...	...
Drug atlas sales	...	...	3,012
Total Program--Budgetary	**11,600,000**	**13,890,543**	**13,285,107**
Canadian Forestry Service Program			
Budgetary (respendable revenues)			
Forestry development			
Forestry development	567,000	536,379	549,184
Total Program--Budgetary	**567,000**	**536,379**	**549,184**
Total Department--Budgetary	**12,167,000**	**14,426,922**	**13,834,291**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments. (Net)	...	11,596,000	14,717,200
Total Program--Non-budgetary	**...**	**11,596,000**	**14,717,200**
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Farm Credit Corporation			
Loan repayments. (Net)--Section 13	...	874,408,832	588,012,525
--Section 8	...	2,191,429	3,142,335
Total Program--Non-budgetary	**...**	**876,600,261**	**591,154,860**
Total Ministry--Budgetary	**12,167,000**	**14,426,922**	**13,834,291**
Non-budgetary	**...**	**888,196,261**	**605,872,060**

Revenue

	Current year	Previous year
	$	$
Department		
Management and Administration Program		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Farm Credit Corporation	324,503,132	371,673,728
Canadian Dairy Commission	3,953,380	6,618,867
	328,456,512	378,292,595
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	118,197	23,019
Other	229,992	21,667
	348,189	44,686
Privileges, licences and permits	8,808	2,843
Services and service fees	1,741	810
Other non-tax revenue	16	4,620
Total Program	**328,815,266**	**378,345,554**
Agri-Food Program		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Agricultural service centres	1,232,079	1,303,547
South Saskatchewan River project--		
Treasury bills	..	141,000
Construction of multi-purpose exhibition buildings	1,772,689	1,799,347
Western Grain Stabilization Account	95,139,466	...
Other accounts--		
Interest on sale of irrigated land--Other	13,677	21,653
	98,157,911	3,265,547
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	556,252	1,074,815
Other	2,620,159	3,586,690
	3,176,411	4,661,505
Privileges, licences and permits--		
Rentals	1,812,700	1,320,909
Licences	491,158	674,052
Permits	338,050	129,530
	2,641,908	2,124,491

Revenue--*Concluded*

	Current year	Previous year
	$	$
Services and service fees--		
Community pastures--Fees	8,043,545	8,070,565
Record of performance services	1,711,388	1,929,731
Livestock grading	2,202,561	1,765,872
Inspection services	6,482,461	5,813,139
Testing services	210,898	738,210
Grain fees	15,197	...
Registration	214,229	239,427
Other	868,561	788,685
	19,748,840	19,345,629
Proceeds from sales--		
Animals and animal products	5,114,544	4,806,486
Plants and plant products	1,150,034	769,611
Other	1,083,371	3,917,813
	7,347,949	9,493,910
Other non-tax revenue--		
Recovery of payments from provinces and municipalities	5,212,750	15,583,928
Other	765,739	1,278,583
	5,978,489	16,862,511
Total Program	**137,051,508**	**55,753,593**
Canadian Forestry Service Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	78,495	198,384
Other	150,027	115,836
	228,522	314,220
Privileges, licences and permits	91,793	103,274
Proceeds from sales	146,796	78,130
Other non-tax revenue	183	5,841
Total Program	467,294	**501,465**
Grains and Oilseeds Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	151,056	9,444
Other	206,241	6,414
	357,297	15,858
Privileges, licences and permits	154,025	143,755
Services and service fees--		
Grain fees	50,124,095	**43,497,129**
Other	327,115	**47,288**
	50,451,210	**43,544,417**
Proceeds from sales	78,302	**75,573**
Other non-tax revenue	13,894	**3,504**
Total Program	**51,054,728**	**43,783,107**
Total Department	**517,388,796**	**478,383,719**
Canadian Dairy Commission		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	3,877	...
Other	8,022	...
Total Program	**11,899**	...
Canadian Livestock Feed Board		
Non-Tax Revenue--		
Refunds of previous years' expenditure	115,852	**149,269**
Proceeds from sales	1,010	**3,862**
Total Program	**116,862**	**153,131**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	426,614,423	**381,558,142**
Refunds of previous years' expenditure	4,238,170	**5,185,538**
Privileges, licences and permits	2,896,534	**2,374,363**
Services and service fees	70,201,791	**62,890,856**
Proceeds from sales	7,574,057	**9,651,475**
Other non-tax revenue	5,992,582	**16,876,476**
Total Ministry	**517,517,557**	**478,536,850**

[1] Interest unless otherwise indicated.

SECTION 3

1987-88
PUBLIC ACCOUNTS

Atlantic Canada Opportunities Agency

CONTENTS

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Program objective and activity descriptions	3.2
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Program by activity	3.4
Transfer payments	3.5
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Department

Objective

To develop and implement programs contributing to the long-term economic development of Atlantic Canada and to plan and coordinate federal activities contributing to the economic growth of the Atlantic Region.

Activity Description

Action Atlantic

To stimulate entrepreneurship and to assist in the establishment of new businesses and the modernization or expansion of existing Atlantic Canadian businesses with emphasis on small and medium sized enterprises which create productive employment and result in greater earned income in the Atlantic Region.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	...	3,600,000	...	3,600,000	1b	Operating expenditures				
					1e	Tranfer of $6,999,999 from Atlantic Canada Opportunities Agency Vote 5b				
...	...	1	...	1						
...	...	...	6,999,999	6,999,999		Tranfer from Vote 5b				
...	...	3,600,001	6,999,999	10,600,000		Total--Vote 1	10,136,118	463,882	...	...
...	...	123,011,000	...	123,011,000	5b	Contributions				
...	...	1	...	1	5e	The grants listed in the Estimates				
...	...	...	-6,999,999	-6,999,999		Tranfer to Vote 1b				
...	...	123,011,001	-6,999,999	116,011,002		Total--Vote 5	70,424,063	45,586,939	...	...
...	...	...	1,170,256	1,170,256	(S)	Small Business Loans Act losses	1,170,256	...	...	...
...	...	126,611,002	1,170,256	127,781,258		Total budgetary	81,730,437	46,050,821	...	...
...	...	5,000,000	...	5,000,000	L10e	Loans for promoting Canadian industry and trade in the Cape Breton area. Limit $5,000,000. (Gross)		5,000,000	...	...
...	...	**126,611,002**	**1,170,256**	**127,781,258**		**Total Ministry--Budgetary**	**81,730,437**	**46,050,821**	...	...
...	...	**5,000,000**	...	**5,000,000**		**Non-budgetary**	...	**5,000,000**	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Program by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	...	3,600,001	...	6,999,999	...	...	10,600,000	Action Atlantic	10,136,118	463,882	...	...
								Transfer payments				
...	...	123,011,001	...	-6,999,999	1,170,256	...	117,181,258	Action Atlantic	71,594,319	45,586,939	...	...
								Non-budgetary				
...	...	5,000,000	...	...	...	...	5,000,000	Action Atlantic		5,000,000	...	...
...	**...**	**126,611,002**	**...**	**...**	**1,170,256**	**...**	127,781,258	Total Ministry--Budgetary	**81,730,437**	**46,050,821**	**...**	**...**
...	**...**	**5,000,000**	**...**	**...**	**...**	**...**	5,000,000	Non-budgetary	**...**	**5,000,000**	**...**	**...**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Action Atlantic				
...	...	1	...	1,999,999	...	2,000,000	Grants to non-profit organizations to promote economic cooperation and development		2,000,000	...	...
...	...	...	...	250,000	...	250,000	Grant to Pictou County Economic Development Fund to promote economic development	250,000	...	...	...
...	...	1	...	2,249,999	...	2,250,000	**Total--Grants**	250,000	2,000,000	...	...
							Contributions				
							Action Atlantic				
...	...	...	...	...	1,170,256	1,170,256	(S) Small Business Loans Act losses	1,170,256	...	...	...
...	...	123,011,000	...	-9,249,998	...	113,761,002	Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities	70,174,063	43,586,939	...	...
...	...	123,011,000	...	-9,249,998	1,170,256	114,931,258	**Total--Contributions**	71,344,319	43,586,939	...	...
...	...	123,011,001	...	-6,999,999	1,170,256	117,181,258	Total Ministry	71,594,319	45,586,939	...	...

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Return on investments [1]--		
Loans, investments and advances--		
Special areas and highways agreement	9,565,707	...
Comprehensive development plan agreement	886,340	...
Newfoundland and Labrador Development Corporation Limited	1,414,763	...
	11,866,810	...
Refunds of previous years' expenditure	223,183	...
Services and service fees	582,541	...
Other non-tax revenue	28,685	...
Total Department	**12,701,219**	**...**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	11,866,810	...
Refunds of previous years' expenditure	223,183	...
Services and service fees	582,541	...
Other non-tax revenue	28,685	...
Total Ministry	**12,701,219**	**...**

[1] Interest unless otherwise indicated.

SECTION 4

1987-88
PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Radio-television and Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada

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Program objectives and activity descriptions	4.2
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Transfer payments	4.14
Details of amounts credited to the vote	4.18
Revenue	4.18

Department

Objective

To improve and extend communications services available to Canadians and to increase the availability of and access to Canadian cultural products and activities.

Activity Description

Telecommunications and Informatics

Planning and conducting of exploratory and applied research and development; formulating policies for regulation of telecommunications services and facilities; promoting the development and exploitation of advanced technologies in the fields of telecommunications and informatics by Canadian industry, for both the domestic and world markets.

Government Telecommunications Agency

Planning, coordinating and providing telecommunications services and facilities to federal departments and agencies.

Spectrum Management and Regional Operations

Development and implementation of radio frequency plans and frequency assignment; administration and enforcement of the provisions of the Radio Act and Regulations and the Telegraph Act, including the development and application of licensing and certification procedures and regulations; technical certification of broadcasting license applicants as defined in the Broadcasting Act; protection of Canadian rights and interests regarding use of the spectrum through international agreements and regulation; regional representation of the Department, including regional delivery of programs; development and maintenance of emergency telecommunications programs; certification and standards-creation for terminal attachment to federally-regulated telecommunications networks.

Cultural Affairs and Broadcasting

Formulation of policies and design of programs in the fields of broadcasting and cable, film, video, sound recording, publishing, copyright, cultural heritage, performing, literary and visual arts; advising the Minister on policies and programs across the federal cultural portfolio; administering programs and regulations assigned to the Department, and providing support to cultural industries and organizations.

Corporate Policy and Management

Providing strategic focus and direction for activities and programs; coordinating all departmental policy endeavours and reviewing the effectiveness of existing policies and programs; managing the Departmental relationship with other governments, both national and international; ensuring public awareness of DOC policies and programs; ensuring that appropriate management practices are followed in the Department; providing a range of centralized services to the Department such as general administration, informatics, finance, personnel, official languages and security services.

Canada Council

Objective

To support the creation and production of all forms of art and to facilitate public access to the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of a feature film industry in Canada.

Canadian Radio-television and Telecommunications Commission

Objective

To encourage the implementation of the national broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Activity Description

Broadcasting

Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyze and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and to ensure compliance to conditions of licence and regulations.

Telecommunications
Advise the Commission on all matters related to telecommunications carrier regulation under the Railway Act, and in so doing, to analyze and evaluate related data and take into account changes of sociological, political and scientific significance in the telecommunications environment.

Administration
Executive management, departmental administration and the provision of legal advice to the Commission.

National Archives of Canada

Objective

The systematic preservation of Government and private records of Canadian national significance in order to facilitate not only the effective and efficient operation of the Government of Canada and historical research in all aspects of the Canadian experience, but also the protection of rights and the enhancement of a sense of national identity based on archives as the collective memory of the nation.

Activity Description

Archival Operations
Acquisition, control, and conservation of federal Government records considered to be of long-term historical value and of a variety of other records from the private sector which document the development of Canada and are of enduring national value. Service to the public, to Government, and to other institutions provided through research facilities and reference endeavours, through the dissemination of information about the records, and through advice and assistance on archival matters.

Government Records Management
Assistance to Government institutions in achieving optimum management of their records; the provision of micrographic operations and services; and the effective and efficient management of records transferred to federal records centres.

Departmental Services
Administrative and technical support to the operational programs of the National Archives of Canada and the National Library of Canada.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Film Board

Objective

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Activity Description

National Film Board Operations
The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to National Film Board productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by government departments, through the Board's national film library network and agreements signed with public institutions.
- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills for filmmakers and technicians outside the Board either through training periods or support to film training programs or organizations.
- Administration includes executive management and the provision of personnel, finance and general administration services.

National Library

Objective

To facilitate the use of the library resources of the country by the people and the Government of Canada.

Activity Description

National Library
The Library is divided into three basic areas to achieve its objective:

- Collections management includes all functions related to the development of the Library's collections, to the cataloguing of those collections and the standardization and distribution of bibliographic data. These functions are the responsibility of acquisition and bibliographic services.

- library services includes those functions related to the direct provision of information, reference, referral, advisory, document delivery and systems services to the Library's clientele. These services are provided by Public Services and Information Technology Services.
- Policy Planning and Liaison includes functions related to the overall management of the Library and is the responsibility of the staff of the Offices of the National Librarian and the Associate National Librarian.

National Museums of Canada

Objective

To demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

Activity Description

Corporate Management

The Board of Trustees, the Secretary-General and those advisory, audit and evaluation operations that provide support to them.

National Gallery of Canada

The National Museum of international stature, including the Canadian Museum of Contemporary Photography, that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the fields of the fine and decorative arts.

Canadian Museum of Civilization

The National Museum of international stature, including the Canadian War Museum, that collects, records, preserves,seeks to understand, and communicates collections of objects and related knowledge in the fields of history (including military history), ethnology, archaeology, physical anthropology, and folk culture.

National Museum of Natural Sciences

The National Museum of international stature that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the natural and physical sciences (including botany, zoology, paleontology, earth sciences, and astronomy).

National Museum of Science and Technology

The National Museum of international stature with a branch gallery and a curatorially autonomous National Aviation Museum that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the fields of technology and the related sciences.

National Programmes

A set of National Programmes that delivers financial assistance and/or museological services and advice to the National Museums, to other similar Canadian and international institutions and to Canadian communities.

Corporate Services

A set of activities that provides managerial, technical and administrative services, systems, controls, and advice to all components of the National Museums of Canada and to other Canadian and international agencies and institutions.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	120,578,000	...	...	120,578,000	1	Operating expenditures				
...	...	1	...	1	1c	Transfer of $8,004,187 from Communications Vote 70				
...	...	594,000	...	594,000	1e	Operating expenditures				
...	...	...	8,004,187	8,004,187		Transfer from: Vote 70				
...	...	...	74,824	74,824		TB Vote 10 [1]				
...	120,578,000	594,001	8,079,011	129,251,012		Total--Vote 1	127,162,461	2,088,551	...	119,715,783
...	11,416,000	...	...	11,416,000	5	Capital expenditures				
...	...	587,657	...	587,657	5c	Transfer of $290,725 from Communications Vote 70				
...	...	...	290,725	290,725		Transfer from Vote 70				
...	11,416,000	587,657	290,725	12,294,382		Total--Vote 5	11,979,641	314,741	...	13,469,914
...	78,115,000	...	...	78,115,000	10	Grants and contributions				
...	...	7,420,000	...	7,420,000	10c	Transfer of $3,134,061 from Communications Vote 80				
...	...	8,747,000	...	8,747,000	10e	Grants and contributions				
...	...	...	3,134,061	3,134,061		Transfer from Vote 80				
...	78,115,000	16,167,000	3,134,061	97,416,061		Total--Vote 10	91,936,099	5,479,962	...	68,615,078
...	55,093,000	...	...	55,093,000	15	Payments to the Canada Post Corporation	55,093,000	...	...	55,092,996
...	39,530	...	6,445	45,975	(S)	Minister of Communications--Salary and motor car allowance	45,975	...	...	41,097
...	12,989,000	...	990,000	13,979,000	(S)	Contributions to employee benefit plans	13,979,000	...	...	12,933,000
16,525,560	437,000	...	-437,000	16,525,560	(S)	Government Telecommunications Agency Revolving Fund	2,523,071	...	14,002,489	138,175
...	...	...	99,264	99,264	(S)	Refunds of amounts credited to revenue in previous years	99,264	...	...	55,299
16,525,560	278,667,530	17,348,658	12,162,506	324,704,254		Total budgetary	302,818,511	7,883,254	14,002,489	270,061,342
40,000,000	...	...	...	40,000,000	(S)	(L) Telesat Canada--Loans pursuant to the Telesat Canada Act, Section 41. Limit $40,000,000. (Net)	...	...	40,000,000	...
...	10,000	...	...	10,000	L20	Loans to institutions and public authorities under the Cultural Property Export and Import Act. (Gross)	10,000	...	...	...
40,000,000	10,000	...	...	40,010,000		Total non-budgetary	10,000	...	40,000,000	...
16,525,560	**278,667,530**	**17,348,658**	**12,162,506**	**324,704,254**		**Total Department--Budgetary**	**302,818,511**	**7,883,254**	**14,002,489**	**270,061,342**
40,000,000	**10,000**	**...**	**...**	**40,010,000**		**Non-budgetary**	**10,000**	**...**	**40,000,000**	**...**

Ministry Summary--*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canada Council				
...	88,444,000	...	...	88,444,000	25	Payments to the Canada Council				
...	...	8,451,000	...	8,451,000	25e	Payments to the Canada Council				
...	88,444,000	8,451,000	...	96,895,000		Total--Vote 25	96,895,000	...	...	85,481,000
...	**88,444,000**	**8,451,000**	**...**	**96,895,000**		**Total Program--Budgetary**	**96,895,000**	**...**	**...**	**85,481,000**
						Canadian Broadcasting Corporation				
...	786,415,000	...	...	786,415,000	30	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	5,851,000	...	5,851,000	30e	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	786,415,000	5,851,000	...	792,266,000		Total--Vote 30	792,266,000	...	...	782,673,000
...	4,000,000	...	...	4,000,000	35	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000
...	90,755,000	...	...	90,755,000	40	Payments to the Canadian Broadcasting Corporation for capital expenditures	90,755,000	...	...	68,428,000
...	**881,170,000**	**5,851,000**	**...**	**887,021,000**		**Total Program--Budgetary**	**887,021,000**	**...**	**...**	**855,101,000**
						Canadian Film Development Corporation				
...	108,522,000	...	...	108,522,000	45	Payments to the Canadian Film Development Corporation				
...	...	7,123,714	...	7,123,714	45e	Payments to the Canadian Film Development Corporation				
...	108,522,000	7,123,714	...	115,645,714		Total--Vote 45	115,645,714	...	...	85,971,412
...	...	6,313,935	...	6,313,935	46c	Pursuant to Section 18 of the Financial Administration Act, to forgive certain debts and obligations due Her Majesty in Right of Canada in respect of the Canadian Film Development Corporation	6,313,935	...	...	...
...	**108,522,000**	**13,437,649**	**...**	**121,959,649**		**Total Program--Budgetary**	**121,959,649**	**...**	**...**	**85,971,412**
						Canadian Radio-television and Telecommunications Commission				
...	24,972,000	...	...	24,972,000	50	Program expenditures				
...	...	389,000	...	389,000	50c	Program expenditures				
...	...	...	161,772	161,772		Transfer from: TB Vote 5 [1]				
...	...	...	4,200	4,200		TB Vote 10 [1]				
...	24,972,000	389,000	165,972	25,526,972		Total--Vote 50	25,452,484	74,488	...	23,269,394

...	2,762,000	...	211,000	2,973,000	(S)	Contributions to employee benefit plans	2,973,000	...	...	2,706,762
...	...	...	426	426	(S)	Refunds of amounts credited to revenue in previous years	426	...	...	12,072
...	**27,734,000**	**389,000**	**377,398**	**28,500,398**		**Total Program--Budgetary**	**28,425,910**	**74,488**	**...**	**25,988,228**
						National Archives of Canada				
...	46,042,000	...	...	46,042,000	85	Program expenditures				
...	...	350,000	...	350,000	85e	Program expenditures				
...	...	...	-2,757,000	-2,757,000		Reserved allotment--Over-expenditure of previous year's authority				
...	...	...	90,000	90,000		Transfer from: TB Vote 5 [1]				
...	...	...	76,449	76,449		TB Vote 10 [1]				
...	46,042,000	350,000	-2,590,551	43,801,449		Total--Vote 85	43,572,617	228,832	...	49,532,248
...	3,897,000	...	297,000	4,194,000	(S)	Contributions to employee benefit plans	4,194,000	...	...	3,819,000
...	**49,939,000**	**350,000**	**-2,293,551**	**47,995,449**		**Total Program--Budgetary**	**47,766,617**	**228,832**	**...**	**53,351,248**
						National Arts Centre Corporation				
...	14,966,000	...	...	14,966,000	55	Payments to the National Arts Centre Corporation				
...	...	1,762,000	...	1,762,000	55c	Payments to the National Arts Centre Corporation				
...	14,966,000	1,762,000	...	16,728,000		Total--Vote 55	16,728,000	...	...	14,828,000
...	**14,966,000**	**1,762,000**	**...**	**16,728,000**		**Total Program--Budgetary**	**16,728,000**	**...**	**...**	**14,828,000**
						National Film Board				
...	64,443,000	...	...	64,443,000	60	National Film Board Revolving Fund--Operating loss				
...	...	...	80,328	80,328		Transfer from: TB Vote 5 [1]				
...	...	...	8,200	8,200		TB Vote 10 [1]				
...	64,443,000	...	88,528	64,531,528		Total--Vote 60	65,369,899	-838,371	...	63,799,908
3,038,674	340,000	...	-340,000	3,038,674	(S)	National Film Board Revolving Fund				
...	...	...	2,204,044	2,204,044		Decrease in the net book value of fixed assets				
...	...	...	-838,371	-838,371		Overexpenditure of the voted authority recovered from the Revolving Fund's statutory authority				
3,038,674	340,000	...	1,025,673	4,404,347		Total--National Film Board Revolving Fund	1,467,704	...	2,936,643	-2,578,147
3,038,674	**64,783,000**	**...**	**1,114,201**	**68,935,875**		**Total Program--Budgetary**	**66,837,603**	**-838,371**	**2,936,643**	**61,221,761**
						National Library				
...	33,028,000	...	...	33,028,000	65	Program expenditures				
...	...	...	1,052,089	1,052,089		Transfer from: TB Vote 5 [1]				
...	...	...	7,700	7,700		TB Vote 10 [1]				
...	33,028,000	...	1,059,789	34,087,789		Total--Vote 65	33,466,414	621,375	...	33,637,754
...	2,580,000	...	197,000	2,777,000	(S)	Contributions to employee benefit plans	2,777,000	...	...	2,497,000
...	**35,608,000**	**...**	**1,256,789**	**36,864,789**		**Total Program--Budgetary**	**36,243,414**	**621,375**	**...**	**36,134,754**

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Museums of Canada				
984,674	76,016,300	...	...	77,000,974	70	Operating expenditures				
...	...	1	...	1	70e	Transfer of $519,999 from Communications Vote 75				
...	...	...	-286,204	-286,204		Reserved allotment--Over-expenditure of previous year's authority				
...	...	...	519,999	519,999		Transfer from: Vote 75				
...	...	...	99,800	99,800		TB Vote 10 [1]				
...	...	...	-8,004,187	-8,004,187		Transfer to: Vote 1				
...	...	...	-290,725	-290,725		Vote 5				
984,674	76,016,300	1	-7,961,317	69,039,658		Total--Vote 70	66,742,397	561,294	1,735,967	71,113,671
...	7,461,000	...	...	7,461,000	75	Capital expenditures				
...	...	17,221,619	...	17,221,619	75c	Capital expenditures				
...	...	...	-1,087,423	-1,087,423		Reserved allotment--Over-expenditure of previous year's authority				
...	...	...	-519,999	-519,999		Transfer to Vote 70				
...	7,461,000	17,221,619	-1,607,422	23,075,197		Total--Vote 75	22,569,131	506,066	...	...
...	8,396,700	...	...	8,396,700	80	Grants				
...	...	...	-3,134,061	-3,134,061		Transfer to Vote 10				
...	8,396,700	...	-3,134,061	5,262,639		Total--Vote 80	5,262,639	...	...	8,396,345
...	6,715,000	...	512,000	7,227,000	(S)	Contributions to employee benefit plans	7,227,000	...	...	6,092,000
984,674	**98,589,000**	**17,221,620**	**-12,190,800**	**104,604,494**		**Total Program--Budgetary**	**101,801,167**	**1,067,360**	**1,735,967**	**85,602,016**
20,548,908	**1,648,422,530**	**64,810,927**	**426,543**	**1,734,208,908**		**Total Ministry--Budgetary**	**1,706,496,871**	**9,036,938**	**18,675,099**	**1,573,740,761**
40,000,000	**10,000**	**...**	**...**	**40,010,000**		**Non-budgetary**	**10,000**	**...**	**40,000,000**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	40,758,000	...	...	-99,264	356,664	-3,900,000	37,115,400	Telecommunications and informatics	35,938,440	1,176,960	...	35,013,853
16,525,560	150,482,000	...	...	-1,468,407	-87,000	-150,395,000	15,057,153	Government Telecommunications Agency	1,054,664	...	14,002,489	-158,177
...	52,443,000	...	74,824	97,221	396,000	-630,000	52,381,045	Spectrum management and regional operations	50,209,383	2,171,662	...	48,134,516
...	64,568,000	594,001	...	8,506,230	128,700	...	73,796,931	Cultural affairs and broadcasting	73,136,972	659,959	...	65,926,495
...	36,843,530	...	...	-500,000	214,345	-1,383,000	35,174,875	Corporate policy and management	37,094,905	-1,920,030	...	38,763,311
...	-156,308,000	...	...	...	...	156,308,000	...	Revenue credited to the vote	...	...	...	...
16,525,560	188,786,530	594,001	74,824	6,535,780	1,008,709	...	213,525,404	Total--Operating	197,434,364	2,088,551	14,002,489	187,679,998
								Capital				
...	4,641,000	500,000	...	...	...	...	5,141,000	Telecommunications and informatics	4,880,942	260,058	...	7,368,490
...	350,000	...	...	1,468,407	-350,000	...	1,468,407	Government Telecommunications Agency	1,468,407	...	...	296,352
...	2,078,000	...	...	...	...	...	2,078,000	Spectrum management and regional operations	2,070,258	7,742	...	1,783,990
...	10,000	87,657	...	290,725	...	...	388,382	Cultural affairs and broadcasting	602,223	-213,841	...	10,065
...	4,687,000	...	...	...	...	...	4,687,000	Corporate policy and management	4,426,218	260,782	...	4,307,369
...	11,766,000	587,657	...	1,759,132	-350,000	...	13,762,789	Total--Capital	13,448,048	314,741	...	13,766,266
								Transfer payments				
...	32,511,000	1,420,000	...	-3,749,000	...	...	30,182,000	Telecommunications and informatics	27,356,912	2,825,088	...	22,717,028
...	35,000	...	...	...	...	...	35,000	Spectrum management and regional operations	35,000	...	...	25,000
...	41,675,000	14,362,000	...	6,855,461	...	...	62,892,461	Cultural affairs and broadcasting	60,241,176	2,651,285	...	40,912,134
...	3,894,000	385,000	...	27,600	...	...	4,306,600	Corporate policy and management	4,303,011	3,589	...	4,960,916
...	78,115,000	16,167,000	...	3,134,061	...	...	97,416,061	Total--Transfer payments	91,936,099	5,479,962	...	68,615,078
								Non-budgetary				
...	10,000	...	...	...	...	...	10,000	Cultural affairs and broadcasting	10,000	...	...	...
40,000,000	...	...	...	...	...	...	40,000,000	Telesat Canada	...	...	40,000,000	...
40,000,000	10,000	...	...	...	...	...	40,010,000	Total--Non-budgetary	10,000	...	40,000,000	...
								Departmental Summary				
...	74,010,000	1,920,000	...	-3,848,264	356,664	...	72,438,400	Telecommunications and informatics	68,176,294	4,262,106	...	65,099,371
16,525,560	437,000	...	...	...	-437,000	...	16,525,560	Government Telecommunications Agency	2,523,071	...	14,002,489	138,175
...	53,926,000	...	74,824	97,221	396,000	...	54,494,045	Spectrum management and regional operations	52,314,641	2,179,404	...	49,943,506

Programs by Activity--*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Cultural affairs and broadcasting				
...	106,253,000	15,043,658	...	15,652,416	128,700	...	137,077,774	--Budgetary	133,980,371	3,097,403	...	106,848,694
...	10,000	...	...	...	...	...	10,000	Non-budgetary	10,000	...	...	...
...	44,041,530	385,000	...	-472,400	214,345	...	44,168,475	Corporate policy and management	45,824,134	-1,655,659	...	48,031,596
40,000,000	...	...	...	...	...	...	40,000,000	Telesat Canada--Non-budgetary	...	...	40,000,000	...
16,525,560	**278,667,530**	**17,348,658**	**74,824**	**11,428,973**	**658,709**	**...**	**324,704,254**	**Total Department--**				
40,000,000	**10,000**	**...**	**...**	**...**	**...**	**...**	**40,010,000**	**Budgetary**	**302,818,511**	**7,883,254**	**14,002,489**	**270,061,342**
								Non-budgetary	**10,000**	**...**	**40,000,000**	**...**
								Canada Council				
								Operating				
...	88,444,000	8,451,000	...	...	...	...	96,895,000	Canada Council	96,895,000	...	...	85,481,000
...	**88,444,000**	**8,451,000**	**...**	**...**	**...**	**...**	**96,895,000**	**Total Program--Budgetary**	**96,895,000**	**...**	**...**	**85,481,000**
								Canadian Broadcasting Corporation				
								Operating				
...	786,415,000	5,851,000	...	...	...	...	792,266,000	Canadian Broadcasting Corporation	792,266,000	...	...	782,673,000
								Working capital				
...	4,000,000	...	...	...	...	...	4,000,000	Canadian Broadcasting Corporation	4,000,000	...	...	4,000,000
								Capital				
...	90,755,000	...	...	...	...	...	90,755,000	Canadian Broadcasting Corporation	90,755,000	...	...	68,428,000
...	**881,170,000**	**5,851,000**	**...**	**...**	**...**	**...**	**887,021,000**	**Total Program--Budgetary**		**...**	**...**	**855,101,000**
								Canadian Film Development Corporation				
								Operating				
...	10,172,000	...	...	...	...	...	...	Administration	...	...	...	...
...	38,222,000	...	...	...	...	...	...	Investments, loans, promotion and distribution	...	...	...	...
...	66,628,000	...	...	...	...	...	...	Canadian Broadcast Program Development Fund	...	...	...	...
...	-6,500,000	...	...	...	...	...	...	Expected return on investments	...	...	...	...
...	**108,522,000**	**13,437,649**[1]	**...**	**...**	**...**	**...**	**121,959,649**[1]	**Total Program--Budgetary**	**121,959,649**[1]	**...**	**...**	**85,971,412**[1]

							Canadian Radio-television and Telecommunications Commission				
							Operating				
...	11,935,000	...	45,700	...	97,482	...	12,078,182	Broadcasting	11,550,111	528,071	... 14,136,059
...	3,932,000	376,000	11,600	...	34,604	...	4,354,204	Telecommunications	3,810,633	543,571	... 3,422,975
...	11,783,000	...	108,672	...	79,340	...	11,971,012	Administration	12,140,458	-169,446	... 8,130,392
...	27,650,000	376,000	165,972	...	211,426	...	28,403,398	Total--Operating	27,501,202	902,196	... 25,689,426
							Capital				
...	84,000	13,000	...	...	...	...	97,000	Administration	924,708	-827,708	... 298,802
							Program Summary				
...	11,935,000	...	45,700	...	97,482	...	12,078,182	Broadcasting	11,550,111	528,071	... 14,136,059
...	3,932,000	376,000	11,600	...	34,604	...	4,354,204	Telecommunications	3,810,633	543,571	... 3,422,975
...	11,867,000	13,000	108,672	...	79,340	...	12,068,012	Administration	13,065,166	-997,154	... 8,429,194
...	27,734,000	389,000	165,972	...	211,426	...	28,500,398	Total Program--Budgetary	28,425,910	74,488	... 25,988,228
							National Archives of Canada				
							Operating				
...	18,946,000	150,000	125,577	-150,000	-2,654,535	...	16,417,042	Archival operations	14,342,440	2,074,602	... 20,089,756
...	10,257,000	...	...	...	73,953	...	10,330,953	Government records management	9,632,075	698,878	... 9,710,639
...	19,299,000	200,000	40,872	...	120,582	...	19,660,454	Departmental services	22,128,600	-2,468,146	... 19,213,041
...	48,502,000	350,000	166,449	-150,000	-2,460,000	...	46,408,449	Total--Operating	46,103,115	305,334	... 49,013,436
							Capital				
...	254,000	...	...	...	...	...	254,000	Archival operations	347,374	-93,374	... 2,138,544
...	624,000	...	...	...	...	...	624,000	Government records management	379,065	244,935	... 883,633
...	559,000	...	...	...	...	...	559,000	Departmental services	787,063	-228,063	... 1,315,635
...	1,437,000	...	...	...	...	...	1,437,000	Total--Capital	1,513,502	-76,502	... 4,337,812
							Transfer payments				
...	...	...	...	150,000	...	...	150,000	Archival operations	150,000	...	... ...
							Program Summary				
...	19,200,000	150,000	125,577	...	-2,654,535	...	16,821,042	Archival operations	14,839,814	1,981,228	... 22,228,300
...	10,881,000	...	...	...	73,953	...	10,954,953	Government records management	10,011,140	943,813	... 10,594,272
...	19,858,000	200,000	40,872	...	120,582	...	20,219,454	Departmental services	22,915,663	-2,696,209	... 20,528,676
...	49,939,000	350,000	166,449	...	-2,460,000	...	47,995,449	Total Program--Budgetary	47,766,617	228,832	... 53,351,248
							National Arts Centre Corporation				
							Operating				
...	14,966,000	1,762,000	...	...	...	...	16,728,000	National Arts Centre Corporation	16,728,000	...	... 14,828,000
...	14,966,000	1,762,000	...	...	...	...	16,728,000	Total Program--Budgetary	16,728,000	...	... 14,828,000
							National Film Board				
							Operating				
...	68,655,000	...	88,528	...	...	-6,800,000	61,943,528	National Film Board operations	62,906,935	-963,407	... 61,142,314
3,038,674	340,000	...	...	...	-340,000	...	3,038,674	Additional net charge against the Revolving Fund authority			
...	...	...	...	...	2,204,044	...	2,204,044	Decrease in the net book value of fixed asset			

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	–838,371	...	–838,371	Overexpenditure of the voted authority recovered from the Revolving Fund's statutory authority				
3,038,674	340,000	...	...	...	1,025,673	...	4,404,347	Total--National Film Board Revolving Fund	1,467,704	...	2,936,643	–2,578,147
...	–6,800,000	...	...	...	...	6,800,000	...	Revenue credited to the vote	...	...	...	...
3,038,674	62,195,000	...	88,528	...	1,025,673	...	66,347,875	**Total--Operating**	64,374,639	–963,407	2,936,643	58,564,167
								Capital				
...	2,294,000	...	...	...	...	...	2,294,000	National Film Board operations	2,215,975	78,025	...	2,298,378
								Transfer payments				
...	294,000	...	...	...	...	...	294,000	National Film Board operations	246,989	47,011	...	359,216
								Program Summary				
...	64,443,000	...	88,528	...	...	...	64,531,528	National Film Board operations	65,369,899	–838,371	...	63,799,908
3,038,674	340,000	...	...	...	–340,000	...	3,038,674	Additional net charge against the Revolving Fund authority	1,467,704	...	2,936,643	–2,578,147
...	...	...	...	...	2,204,044	...	2,204,044	Decrease in the net book value of fixed asset	...	...	...	...
...	...	...	...	...	–838,371	...	–838,371	Overexpenditure of the voted authority recovered from the Revolving Fund's statutory authority	...	...	...	...
3,038,674	**64,783,000**	**...**	**88,528**	**...**	**1,025,673**	**...**	**68,935,875**	**Total Program--Budgetary**	**66,837,603**	**–838,371**	**2,936,643**	**61,221,761**
								National Library				
								Operating				
...	34,883,000	...	1,059,789	...	197,000	...	36,139,789	National Library	34,787,101	1,352,688	...	34,336,365
								Capital				
...	660,000	...	...	...	...	...	660,000	National Library	1,394,673	–734,673	...	1,743,949
								Transfer payments				
...	65,000	...	...	...	...	...	65,000	National Library	61,640	3,360	...	54,440
...	**35,608,000**	**...**	**1,059,789**	**...**	**197,000**	**...**	**36,864,789**	**Total Program--Budgetary**	**36,243,414**	**621,375**	**...**	**36,134,754**

								National Museums of Canada				
								Operating				
...	1,214,000	...	...	194,000	6,000	...	1,414,000	Corporate management	1,149,187	264,813	...	1,539,709
695,036	17,242,200	...	16,635	5,517,329	-191,204	-520,000	22,759,996	National Gallery of Canada	19,437,358	1,752,721	1,569,917	11,412,973
244,488	13,884,000	1	16,633	-1,889,742	126,000	-200,000	12,181,380	Canadian Museum of Civilization	13,244,539	-1,149,886	86,727	15,316,207
318	9,090,000	...	16,633	880,049	83,000	-275,000	9,795,000	National Museum of Natural Sciences	10,553,096	-769,388	11,292	9,405,798
44,832	8,549,000	...	16,633	825,535	62,000	-105,000	9,393,000	National Museum of Science and Technology	9,371,215	-26,826	48,611	6,555,653
...	13,374,100	...	16,633	-8,392,572	33,000	...	5,031,161	National programmes	5,271,478	-240,317	...	12,632,414
...	20,778,000	...	16,633	-4,909,512	107,000	-300,000	15,692,121	Corporate services	14,941,682	731,019	19,420	16,820,344
...	-1,400,000	...	...	...	...	1,400,000		Revenue credited to the vote	...	...	...	...
984,674	82,731,300	1	99,800	-7,774,913	225,796	...	76,266,658	Total--Operating	73,968,555	562,136	1,735,967	73,683,098
								Capital				
...	31,000	...	...	...	...	...	31,000	Corporate management	...	31,000	...	13,728
...	4,218,000	...	...	...	...	...	4,218,000	National Gallery of Canada	6,555,622	-2,337,622	...	1,082,262
...	118,000	17,221,619	...	-519,999	-1,087,423	...	15,732,197	Canadian Museum of Civilization	13,963,274	1,768,923	...	245,431
...	336,000	...	...	...	...	...	336,000	National Museum of Natural Sciences	396,432	-60,432	...	328,787
...	1,441,000	...	...	...	...	...	1,441,000	National Museum of Science and Technology	933,579	507,421	...	262,399
...	736,000	...	...	...	...	...	736,000	National programmes	74,938	661,062	...	637,456
...	581,000	...	...	...	...	...	581,000	Corporate services	646,128	-65,128	...	952,510
...	7,461,000	17,221,619	...	-519,999	-1,087,423	...	23,075,197	Total--Capital	22,569,973	505,224	...	3,522,573
								Transfer payments				
...	800	...	...	...	...	...	800	National Gallery of Canada	800	...	...	800
...	8,395,900	...	...	3,134,061	...	...	5,261,839	National programmes	5,261,839	...	...	8,395,545
...	8,396,700	...	...	3,134,061	...	...	5,262,639	Total--Transfer payments	5,262,639	...	...	8,396,345
								Program Summary				
...	1,245,000	...	...	194,000	6,000	...	1,445,000	Corporate management	1,149,187	295,813	...	1,553,437
695,036	20,941,000	...	16,635	5,517,329	-191,204	...	26,978,796	National Gallery of Canada	25,993,780	-584,901	1,569,917	12,496,035
244,488	13,802,000	17,221,620	16,633	-2,409,741	-961,423	...	27,913,577	Canadian Museum of Civilization	27,207,813	619,037	86,727	15,561,638
318	9,151,000	...	16,633	880,049	83,000	...	10,131,000	National Museum of Natural Sciences	10,949,528	-829,820	11,292	9,734,585
44,832	9,885,000	...	16,633	825,535	62,000	...	10,834,000	National Museum of Science and Technology	10,304,794	480,595	48,611	6,818,052
...	22,506,000	...	16,633	-11,526,633	33,000	...	11,029,000	National programmes	10,608,255	420,745	...	21,665,415
...	21,059,000	...	16,633	-4,909,512	107,000	...	16,273,121	Corporate services	15,587,810	665,891	19,420	17,772,854
984,674	**98,589,000**	**17,221,620**	**99,800**	**-11,428,973**	**-861,627**	**...**	**104,604,494**	**Total Program--Budgetary**	**101,801,167**	**1,067,360**	**1,735,967**	**85,602,016**
20,548,908	**1,648,422,530**	**64,810,927**	**1,655,362**	**...**	**-1,228,819**	**...**	**1,734,208,908**	**Total Ministry--Budgetary**	**1,706,496,871**	**9,036,938**	**18,675,099**	**1,573,740,761**
40,000,000	**10,000**	**...**	**...**	**...**	**...**	**...**	**40,010,000**	**Non-budgetary**	**10,000**	**...**	**40,000,000**	**...**

[1] The detail by activity is not available.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers					Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use					
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
...	35,000	...	...	...	...	35,000	Spectrum management and regional operations Radio Advisory Board of Canada	35,000	...	...	25,000
							Cultural affairs and broadcasting				
...	1,601,000	...	...	...	...	1,601,000	Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	1,509,413	91,587	...	798,436
...	1,507,000	...	...	...	...	1,507,000	Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,507,000	...	...	1,447,000
...	...	...	...	3,134,061	...	3,134,061	Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	3,134,061	...	...	...
...	...	8,000,000	...	...	...	8,000,000	Grant to the Art Gallery of Ontario	8,000,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,641,250
...	3,108,000	8,000,000	...	3,134,061	...	14,242,061		14,150,474	91,587	...	3,886,686
...	50,000	...	...	...	...	50,000	Corporate policy and management Centre for Telecommunications Development	50,000	...	...	50,000
...	**3,193,000**	**8,000,000**	...	**3,134,061**	...	14,327,061	**Total--Grants**	**14,235,474**	**91,587**	...	**3,961,686**
							Contributions				
							Telecommunications and informatics				
...	25,000	...	...	...	...	25,000	Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	15,000	10,000	...	25,000
...	1,770,000	...	...	...	...	1,770,000	Contributions to Canadian organizations to advance their research activities in the area of workplace automation	1,752,151	17,849	...	1,091,317
...	248,000	...	...	...	...	248,000	Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	248,265	-265	...	454,137
...	13,175,000	...	...	...	...	13,175,000	Contributions for the space industry development program	13,938,853	-763,853	...	8,390,906
...	8,000,000	...	...	...	...	8,000,000	Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the large satellite program	6,652,533	1,347,467	...	8,143,721
...	7,100,000	...	...	-3,749,000	...	3,351,000	Contributions under the Canada-Quebec Subsidiary Agreement on the development of communications enterprises	3,105,157	245,843	...	3,482,380

...	2,173,000	...	...	...	...	2,173,000	Contributions to Canadian organizations, associations and institutions to support the development of communications and information technologies in Manitoba	1,624,953	548,047	...	758,567
...	20,000	...	...	...	...	20,000	Contribution to the Canadian Standards Association (Steering Committee on Telecommunications)	20,000	...	...	19,000
...	...	1,420,000	...	...	...	1,420,000	Contribution for the Canadian participation in the payload and spacecraft development and experimentation program of the European Space Agency	...	1,420,000	...	107,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	245,000
...	32,511,000	1,420,000	...	-3,749,000	...	30,182,000		27,356,912	2,825,088	...	22,717,028
							Cultural affairs and broadcasting				
...	695,000	...	...	...	...	695,000	Contributions to national arts and culture service organizations	695,000	...	...	695,000
...	14,138,000	6,000,000	...	...	...	20,138,000	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	17,887,969	2,250,031	...	14,700,766
...	250,000	...	...	...	...	250,000	Contributions to support the film and video national service organizations	250,000	...	...	249,998
...	2,925,000	...	...	5,013,000	...	7,938,000	Contributions under the Canada-Quebec Subsidiary Agreement on cultural infrastructure	7,938,000	...	...	...
...	1,934,000	...	...	-1,934,000	...	...	Contributions to support cultural enterprises infrastructure development in Manitoba	...	...	...	...
...	10,600,000	...	...	...	...	10,600,000	Contributions for the book publishing industry development program	10,393,820	206,180	...	10,920,661
...	600,000	...	...	...	...	600,000	Contributions under the Canada-Quebec Subsidiary Agreement on the development of communication enterprises	600,000	...	...	600,000
...	4,500,000	...	...	-27,600	...	4,472,400	Contributions for the sound recording development program	4,368,913	103,487	...	3,630,123
...	2,925,000	...	...	670,000	...	3,595,000	Contributions under the Canada-Ontario Subsidiary Agreement for cultural development	3,595,000	...	...	6,228,900
...	...	362,000	...	...	...	362,000	Contributions to certain national arts training institutions	362,000	...	...	...
...	38,567,000	6,362,000	...	3,721,400	...	48,650,400		46,090,702	2,559,698	...	37,025,448
							Corporate policy and management				
...	16,000	...	...	...	...	16,000	Contribution to the Inter-American Telecommunication Conference	12,642	3,358	...	13,482
...	...	...	...	27,600	...	27,600	Contribution to support the paperback book initiative of the Francophonie summit	27,600	...	...	...
...	3,673,000	385,000	...	...	...	4,058,000	Contribution to the International Telecommunication Union, Geneva, Switzerland	4,057,519	481	...	3,547,792
...	155,000	...	...	...	...	155,000	Contribution to the Telecommunications Executive Management Institute of Canada	155,250	-250	...	43,275
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,306,367
...	3,844,000	385,000	...	27,600	...	4,256,600		4,253,011	3,589	...	4,910,916
...	74,922,000	8,167,000	...	...	...	83,089,000	**Total--Contributions**	77,700,625	5,388,375	...	64,653,392

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Departmental Summary by Activity				
...	32,511,000	1,420,000	...	-3,749,000	...	30,182,000	Telecommunications and informatics	27,356,912	2,825,088	...	22,717,028
...	35,000	...	...	...	...	35,000	Spectrum management and regional operations	35,000	...	...	25,000
...	41,675,000	14,362,000	...	6,855,461	...	62,892,461	Cultural affairs and broadcasting	60,241,176	2,651,285	...	40,912,134
...	3,894,000	385,000	...	27,600	...	4,306,600	Corporate policy and management	4,303,011	3,589	...	4,960,916
...	**78,115,000**	**16,167,000**	**...**	**3,134,061**	**...**	**97,416,061**	**Total Department**	**91,936,099**	**5,479,962**	**...**	**68,615,078**
							National Archives of Canada				
							Contribution				
							Archival operations				
...	...	...	...	150,000	...	150,000	University of Saskatchewan, Regina	150,000	...	...	...
...	**...**	**...**	**...**	**150,000**	**...**	**150,000**	**Total Program**	**150,000**	**...**	**...**	**...**
							National Film Board				
							Grants				
							National Film Board operations				
							Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees				
...	10,000	...	...	...	...	10,000		10,000	...	...	10,000
...	**10,000**	**...**	**...**	**...**	**...**	**10,000**	**Total--Grants**	**10,000**	**...**	**...**	**10,000**
							Contributions				
							National Film Board operations				
							Payments to the Province of Quebec in respect of reciprocal taxation agreements				
...	284,000	...	...	...	...	284,000		236,989	47,011	...	229,216
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	120,000
...	**284,000**	**...**	**...**	**...**	**...**	**284,000**	**Total--Contributions**	**236,989**	**47,011**	**...**	**349,216**
...	**294,000**	**...**	**...**	**...**	**...**	**294,000**	**Total Program**	**246,989**	**47,011**	**...**	**359,216**

							National Library			
							Grants			
							National Library			
...	11,000	...	...	...	...	11,000	International Federation of Library Associations	11,000	...	...	11,000
...	54,000	...	...	...	...	54,000	International Serials Data System	50,640	3,360	...	43,440
...	**65,000**	**...**	**...**	**...**	**...**	**65,000**	**Total Program**	**61,640**	**3,360**	**...**	**54,440**
							National Museums of Canada			
							Grants			
							National Gallery of Canada			
...	800	...	...	...	...	800	College Art Association of America	800	...	...	800
							National programmes			
...	8,395,900	...	...	-3,134,061	...	5,261,839	Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	5,261,839	...	...	8,395,545
							Program Summary by Activity			
...	800	...	...	...	...	800	National Gallery of Canada	800	...	...	800
...	8,395,900	...	...	-3,134,061	...	5,261,839	National programmes	5,261,839	...	...	8,395,545
...	**8,396,700**	**...**	**...**	**-3,134,061**	**...**	5,262,639	**Total Program**	5,262,639	**...**	**...**	**8,396,345**
...	**86,870,700**	**16,167,000**	**...**	**150,000**	**...**	103,187,700	Total Ministry	97,657,367	**5,530,333**	**...**	**77,425,079**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Telecommunications and informatics			
Revenue from research and development services	3,900,000	4,281,271	4,370,626
Government Telecommunications Agency			
Receipts credited to the Government Telecommunications Agency Revolving Fund	150,395,000	150,337,688	142,044,618
Spectrum management and regional operations			
Ship radio inspection fees	630,000	610,880	610,000
Corporate policy and management			
Revenue from research and development services	1,383,000	1,965,691	1,696,852
Revenue from the Canada Harbour Place Corporation (CHPC) for Expo 86	...		58,972
	1,383,000	1,965,691	1,755,824
Total Department--Budgetary	**156,308,000**	157,134,650	**148,781,068**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations			
Production and distribution of films and other visual materials	6,800,000	8,088,219	11,000,914
Total Program--Budgetary	**6,800,000**	8,088,219	**11,000,914**
National Museums of Canada			
Budgetary (respendable revenues)			
National Gallery of Canada			
Sales to the public and royalties and reproduction rights	520,000	399,039	514,544
Canadian Museum of Civilization			
Sales to the public and royalties	200,000	335,744	322,909
National Museum of Natural Sciences			
Sales to the public and royalties	275,000	143,239	...
National Museum of Science and Technology			
Sales to the public and royalties	105,000	355,290	197,723
Corporate services			
Sales to the public and royalties	300,000		500,214
Total Program--Budgetary	**1,400,000**	1,233,312	**1,535,390**
Total Ministry--Budgetary	**164,508,000**	166,456,181	**161,317,372**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Telesat Canada--Dividends	1,200,000	1,500,000
Cultural property	376	159
	1,200,376	1,500,159
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	1,772	1,100,917
Sundries	844,073	219,659
	845,845	1,320,576
Privileges, licences and permits--		
General radio service	1,629,695	2,013,235
Amateur radio service	118,166	542,000
Microwave, land fixed and land mobile	57,427,016	38,806,028
Ships	632,180	1,533,096
Aircraft	249,869	625,132
Earth and space	95,255	818,919
Sundries	185,267	121,833
	60,337,448	44,460,243
Services and service fees--		
Type approval and testing fees	245,505	259,261
Certification, testing and labelling	1,294,413	1,069,375
Optional services--Use of facilities	493,763	949,918
Sundries	115,457	96,808
	2,149,136	2,375,362
Proceeds from sales	33,780	27,476
Other non-tax revenue--		
Bell Canada service deficiencies rebate	6,655,227	...
Sundries	401,413	20,138
	7,056,640	20,138
Total Department	71,623,225	**49,703,954**

	Current year	Previous year
	$	$
Canadian Radio-television and Telecommunications Commission		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)		3,113
Sundries	38,484	8,825
	38,484	11,938
Privileges, licences and permits--		
Broadcasting licence fees	48,988,756	38,362,866
Other non-tax revenue	53,916	58,811
Total Program	49,081,156	**38,433,615**
National Archives of Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	6,817	22,417
Adjustment to prior year's Payables at Year End (PAYE)	308,352	95,641
	315,269	118,058
Services and service fees--		
Receipts form photoduplication services	314,696	254,275
Other non-tax revenue	10,787	8,077
Total Program	340,152	**380,410**
National Library		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	19,950	9,871
Adjustment to prior year's Payables at Year End (PAYE)	41,376	18,479
	61,326	28,350
Services and service fees--		
Receipts from duplication services	1,682,036	1,789,174
Other non-tax revenue	14,984	6,007
Total Program	1,758,346	**1,823,531**

	Current year	Previous year
	$	$
National Museums of Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	92,377	198,809
Miscellaneous	71,263	114,556
	163,640	313,365
Services and service fees	528,130	801,562
Proceeds from sales	463	93
Other non-tax revenue	816	3,606
Total Program	693,049	**1,118,626**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	1,500,376	1,500,159
Refunds of previous years' expenditure	1,224,563	1,792,287
Privileges, licences and permits	100,326,204	82,823,109
Services and service fees	5,571,407	5,220,373
Proceeds from sales	4,711	27,569
Other non-tax revenue	1,136,636	96,639
Total Ministry	123,495,928	**91,460,136**

[1] Interest unless otherwise indicated.

SECTION 5

1987-88
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Canada Post Corporation
Competition Tribunal
Hazardous Materials Information Review Commission
Patented Medicine Prices Review Board
Standards Council of Canada

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Program objectives and activity descriptions	5.2
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Programs by activity	5.6
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Department

Objective

To promote equity, efficiency, openness and competition in Canada's market system, to promote and protect the interests of consumers, and to fulfill the functions of Registrar General of Canada.

Activity Description

Consumer Affairs

Administering laws, regulations and policies designed to ensure accuracy of measurement and equity in marketplace transactions based on measure; to ensure quality and compositional standards for a wide range of consumer products; to ensure the appropriate advertising,labelling and packaging of products; to protect the consumer from hazardous products; to provide information to traders about Acts, regulations, and policies administered by the Department; and to promote the effectiveness and protection of the consumer in the marketplace.

Corporate Affairs

Administering laws, regulations and policies in the fields of corporations, bankruptcy and insolvency, and intellectual and industrial property. Providing access to bankruptcy procedures to insolvent individuals and corporations, monitoring private bankruptcy trustee operations, detecting offences and abuses in bankruptcy cases, and registering and publishing information on bankruptcies. Regulating the incorporation, continuance, amalgamation and dissolution of companies, registering and regulating the use of corporate names, assessing corporate information reported by statutory requirement and disseminating it to the public, investigating alleged corporate offences, conducting enquiries into unusual stock market transactions and initiating legal procedures where appropriate. Examining, granting or rejecting applications for patents, compulsory licences and compensation for Government use of inventions, registering or rejecting trade marks, copyrights and industrial design; classifying, maintaining and disseminating intellectual property information to the public.

Combines Investigation and Competition Policy

Administering the Combines Investigation Act, advocating competition policy considerations in the development and implementation of economic policy, promoting public understanding of the Act and of the economic and social significance of an effective competition policy, and representing Canada's interest in international competition policy issues.

Administration

Providing overall management direction, policy and planning co-ordination, and central support services to other departmental activities by conducting research, analyses, evaluations and audits, developing legislative and policy proposals, and liaising with other governmental and private sector organizations; by supplying such services as finance, administration, personnel, communications, departmental secretariat and planning co-ordination and control; and by administering the Government's conflict of interest and post-employment code for the Public Service and registering formal and official documents on behalf of the Government of Canada.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

Competition Tribunal

Objective

To provide a court of record to hear and determine applications made to it in relation to matters falling under Part VII of the Competition Act.

Activity Description

Competition Tribunal

Provides for the administration of the Competition Tribunal.

Hazardous Materials Information Review Commission

Objective

To provide a forum for the independent adjudication of claims from suppliers or employers dealing with hazardous industrial materials, for exemption from the disclosure requirements of the workplace hazardous materials information system contained in the Hazardous Products Act, the Canada Labour Code and various provincial legislation on the basis that the information is commercially confidential; and to administer an independent appeal process.

Activity Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with reviewing claims for exemption filed by suppliers of, or employers using, hazardous industrial materials from the workplace hazardous materials information system reporting requirements of the Hazardous Products Act, the Canada Labour Code and various provincial legislation on the basis that the information is commercially confidential. Suppliers, employers and other affected parties have the right to appeal decisions of the Screening Officers through an independent appeal board administered by the Commission's staff in relation to any claim for exemption and on rulings concerning the compliance of material safety data sheets or product labels with prescribed regulations.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	112,472,000	...	...	112,472,000	1	Operating expenditures				
...	...	1,981,000	...	1,981,000	1c	Operating expenditures				
...	...	30,000	...	30,000	1e	The grants listed in the Estimates				
...	...	...	500,000	500,000		Transfer from: TB Vote 5 [1]				
...	...	...	27,934	27,934		TB Vote 10 [1]				
...	112,472,000	2,011,000	527,934	115,010,934		Total--Vote 1	113,117,421	1,893,513	...	146,526,330
...	5,688,000	...	...	5,688,000	5	Capital expenditures				
...	...	270,000	...	270,000	5e	Capital expenditures				
...	5,688,000	270,000	...	5,958,000		Total--Vote 5	5,789,159	168,841	...	...
...	39,530	...	6,445	45,975	(S)	Minister of Consumer and Corporate Affairs--Salary and motor car allowance	45,975	...	...	41,098
...	...	25,000,000	...	25,000,000	(S)	Payments to the provinces for the purpose of research and development relating to medecine	25,000,000	...	...	...
...	12,758,000	...	972,000	13,730,000	(S)	Contributions to employee benefit plans	13,730,000	...	...	12,903,470
...	...	...	305,016	305,016	(S)	Refunds of amounts credited to revenue in previous years	305,016	...	...	338,216
...	130,957,530	27,281,000	1,811,395	160,049,925		Total Department--Budgetary	157,987,571	2,062,354	...	159,809,114
						Canada Post Corporation				
...	184,000,000	...	...	184,000,000	10	Payments to the Canada Post Corporation for special purposes				
...	...	12,500,000	...	12,500,000	10e	Payments to the Canada Post Corporation for special purposes				
...	184,000,000	12,500,000	...	196,500,000		Total--Vote 10	196,500,000	...	...	199,000,000
...	161,000,000	...	...	161,000,000	15	Payments to the Canada Post Corporation for capital and deferred charge/cost requirements	161,000,000	...	...	103,000,000
...	...	1	...	1	17e	To report the actual excess of operating and income charges over revenues for the Canada Post Corporation in the amount of $128,981,000 for the 12 month period ending March 31, 1987 in accordance with subsection 29[3] of the Canada Post Corporation Act	...	1	...	...
...	30,000,000	...	...	30,000,000	(S)	Estimated operating and income charges in excess of revenues in accordance with subsections 29[1] and [2] of the Canada Post Corporation Act	30,000,000	...	...	128,980,850
...	375,000,000	12,500,001	...	387,500,001		Total budgetary	387,500,000	1	...	430,980,850

					(S)	(L) Loans to the Corporation pursuant to the Canada Post Corporation Act, Section 28. Aggregate limit $500,000,000. (Net) PC 1988-596 and terms and conditions: Short term: Limit from April 1, 1988 to March 30, 1989, $100,000,000. (Net) Long term: Limit from April 1, 1988 to March 31, 1989, $160,000,000: --regular (Net) --bullet (Net)				
500,000,000	...	...	...	500,000,000		Total	...	...	500,000,000	...
...	375,000,000	12,500,001	...	387,500,001		**Total Program--Budgetary**	387,500,000	1	...	430,980,850
500,000,000	...	...	...	500,000,000		**Non-budgetary**	...	...	500,000,000	...
						Competition Tribunal				
...	1,970,000	...	...	1,970,000	20	Program expenditures	781,905	1,188,095	...	992,820
...	88,000	...	7,000	95,000	(S)	Contributions to employee benefit plans	95,000	...	...	...
...	2,058,000	...	7,000	2,065,000		**Total Program--Budgetary**	876,905	1,188,095	...	992,820
						Hazardous Materials Information Review Commission				
...	...	580,000	...	580,000	22c	Program expenditures	331,647	248,353	...	...
...	...	580,000	...	580,000		**Total Program--Budgetary**	331,647	248,353	...	...
						Patented Medicine Prices Review Board				
...	...	600,000	...	600,000	23e	Program expenditures	491,619	108,381	...	...
...	...	600,000	...	600,000		**Total Program--Budgetary**	491,619	108,381	...	...
						Restrictive Trade Practices Commission [2]				
...	...	...	...			Appropriations not required for the current year		...	...	1,361,718
...	...	...	...	...		**Total Program--Budgetary**	...	...	...	1,361,718
						Standards Council of Canada				
...	6,531,000	...	...	6,531,000	25	Payments to the Standards Council of Canada	6,531,000	...	...	6,935,000
...	6,531,000	...	...	6,531,000		**Total Program--Budgetary**	6,531,000	...	...	6,935,000
...	514,546,530	40,961,001	1,818,395	557,325,926		Total Ministry--Budgetary	553,718,742	3,607,184	...	600,079,502
500,000,000	...	...	...	500,000,000		Non-budgetary	...	...	500,000,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5 -- Government contingencies.
Treasury Board Vote 10 -- Employment initiatives.

2 This agency was terminated in 1986-87.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	50,344,000	91,000	13,000	-749,566	237,137	...	49,935,571	Consumer affairs	49,260,420	675,151	...	49,155,729
...	30,727,000	...	184,000	-88,300	606,931	...	31,429,631	Corporate affairs	31,027,914	401,717	...	28,713,143
...	15,891,000	1,890,000	48,934	-783,451	140,608	...	17,187,091	Combines investigation and competition policy	17,003,000	184,091	...	15,624,015
...	26,491,530	...	282,000	1,351,317	298,785	...	28,423,632	Administration	27,829,026	594,606	...	26,529,357
...	...	...	...	...	...	...	...	Activities not required for the current year		...	...	4,504,220
...	123,453,530	1,981,000	527,934	-270,000	1,283,461	...	126,975,925	Total--Operating	125,120,360	1,855,565	...	124,526,464
								Capital				
...	4,135,000	...	...	-244,200	...	...	3,890,800	Consumer affairs	3,757,360	133,440	...	4,053,616
...	1,212,000	270,000	...	124,000	...	...	1,606,000	Corporate affairs	1,589,487	16,513	...	529,685
...	90,000	...	...	...	...	...	90,000	Combines investigation and competition policy	82,581	7,419	...	96,574
...	251,000	...	...	120,200	...	...	371,200	Administration	359,731	11,469	...	567,884
...	5,688,000	270,000	...	...	...	...	5,958,000	Total--Capital	5,789,159	168,841	...	5,247,759
								Transfer payments				
...	1,816,000	30,000	...	270,000	...	...	2,116,000	Consumer affairs	2,078,052	37,948	...	1,723,912
...	...	25,000,000	...	...	...	...	25,000,000	Corporate affairs	25,000,000	...	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year		...	...	28,310,979
...	1,816,000	25,030,000	...	270,000	...	...	27,116,000	Total--Transfer payments	27,078,052	37,948	...	30,034,891
								Departmental Summary				
...	56,295,000	121,000	13,000	-723,766	237,137	...	55,942,371	Consumer affairs	55,095,832	846,539	...	54,933,257
...	31,939,000	25,270,000	184,000	35,700	606,931	...	58,035,631	Corporate affairs	57,617,401	418,230	...	29,242,828
...	15,981,000	1,890,000	48,934	-783,451	140,608	...	17,277,091	Combines investigation and competition policy	17,085,581	191,510	...	15,720,589
...	26,742,530	...	282,000	1,471,517	298,785	...	28,794,832	Administration	28,188,757	606,075	...	27,097,241
...	...	...	...	...	...	...	...	Activities not required for the current year		...	...	32,815,199
...	130,957,530	27,281,000	527,934	...	1,283,461	...	160,049,925	Total Department--Budgetary	157,987,571	2,062,354	...	159,809,114

								Canada Post Corporation				
								Operating				
...	214,000,000	12,500,001	...	...	...	...	226,500,001	Canada Post Corporation	226,500,000	1	...	327,980,850
								Capital				
...	161,000,000	...	...	...	...	...	161,000,000	Canada Post Corporation	161,000,000	...	...	103,000,000
								Non-budgetary				
500,000,000	...	...	...	...	...	...	500,000,000	Canada Post Corporation	...	...	500,000,000	...
...	375,000,000	12,500,001	...	...	...	...	387,500,001	**Total Program--Budgetary**	387,500,000	1	...	430,980,850
500,000,000	...	...	...	...	...	...	500,000,000	**Non-budgetary**	...	...	500,000,000	...
								Competition Tribunal				
								Operating				
...	1,963,000	...	...	...	7,000	...	1,970,000	Competition Tribunal	826,781	1,143,219	...	438,559
								Capital				
...	95,000	...	...	...	...	...	95,000	Competition Tribunal	50,124	44,876	...	554,261
...	2,058,000	...	...	...	7,000	...	2,065,000	**Total Program--Budgetary**	876,905	1,188,095	...	992,820
								Hazardous Materials Information Review Commission				
								Operating				
...	...	535,000	...	...	...	...	535,000	Hazardous Materials Information Review Commission	305,261	229,739	...	...
								Capital				
...	...	45,000	...	...	...	...	45,000	Hazardous Materials Information Review Commission	26,386	18,614	...	...
...	...	580,000	...	...	...	...	580,000	**Total Program--Budgetary**	331,647	248,353	...	...
								Patented Medicine Prices Review Board				
								Operating				
...	...	485,000	...	...	...	...	485,000	Patented Medicine Prices Review Board	400,249	84,751	...	...
								Capital				
...	...	115,000	...	...	...	...	115,000	Patented Medicine Prices Review Board	91,370	23,630	...	...
...	...	600,000	...	...	...	...	600,000	**Total Program--Budgetary**	491,619	108,381	...	...
								Restrictive Trade Practices Commission				
								Operating				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	1,361,718
...	...	...	...	...	...	...	...	**Total Program--Budgetary**	...	...	...	1,361,718

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Standards Council of Canada				
...	6,531,000	...	...	...	...	...	6,531,000	Operating Standards Council of Canada	6,531,000	...	...	6,935,000
...	**6,531,000**	**...**	**...**	**...**	**...**	**...**	**6,531,000**	**Total Program--Budgetary**	**6,531,000**	**...**	**...**	**6,935,000**
...	**514,546,530**	**40,961,091**	**527,934**	**...**	**1,290,461**	**...**	**557,325,926**	**Total Ministry--Budgetary**	**553,718,742**	**3,607,184**	**...**	**600,879,582**
500,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**500,000,000**	**Non-budgetary**	**...**	**...**	**500,000,000**	**...**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Consumer affairs				
...	600,000	30,000	...	270,000	...	900,000	Grants to various organizations working in the consumer interest	900,000	...	...	541,160
...	**600,000**	**30,000**	...	**270,000**	...	**900,000**	**Total--Grants**	**900,000**	...	...	**541,160**
							Contributions				
							Consumer affairs				
...	1,216,000	...	...	...	...	1,216,000	Contributions to various organizations working in the consumer interest	1,178,052	37,948	...	1,182,752
							Assistance program for urea formaldehyde foam insulation homeowners				
...	...	...	...	...	...		Items not required for the current year	...	...	...	28,310,979
...	**1,216,000**	...	...	...	...	1,216,000	**Total--Contributions**	**1,178,052**	**37,948**	...	**29,493,731**
							Other transfer payments				
							Corporate affairs				
...	...	25,000,000	...	...	...	25,000,000	(S) Payments to the provinces for the purpose of research and development relating to medicine	25,000,000	...	...	...
...	...	**25,000,000**	...	...	...	25,000,000	**Total--Other transfer payments**	**25,000,000**	...	...	...
							Departmental Summary by Activity				
...	1,816,000	30,000	...	270,000	...	2,116,000	Consumer affairs	2,078,052	37,948	...	1,723,912
...	...	25,000,000	...	...	...	25,000,000	Corporate affairs	25,000,000	...	...	...
...	...	...	...	...	...		Activities not required for the current year	...	...	...	28,310,979
...	**1,816,000**	**25,030,000**	...	**270,000**	...	**27,116,000**	**Total Department**	**27,078,052**	**37,948**	...	**30,034,891**
...	**1,816,000**	**25,030,000**	...	**270,000**	...	**27,116,000**	**Total Ministry**	**27,078,052**	**37,948**	...	**30,034,891**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	158,760	168,439
Adjustment to prior year's Payables at Year End (PAYE)	553,287	205,484
	712,047	373,923
Privileges, licences and permits--		
Textile label registration	202,379	151,350
Laboratory fees, electricity and gas and weights and measure	155,695	80,510
Inspection fees, electricity and gas	5,366,337	3,307,792
Inspection fees, weights and measures	1,520,100	1,396,914
Patents operations	22,695,890	22,894,453
Trade marks operations	12,167,785	11,715,435
Copyrights operations	352,868	331,103
Industrial designs operations	615,515	569,546
Corporations operations	12,179,212	11,875,445
Bankruptcy: trustee licences	231,850	214,438
Levies under the Bankruptcy Act	3,786,332	4,551,296
Forfeitures and Escheats Act remittances	757,483	1,566,742
Fines, Electricity and Gas, and Weights and Measures Act	74,548	33,941
Fines, consumer products (various acts)	13,181	21,692
Fines, Hazardous Products Act	6,213	6,110
Fines, Copyrights Act	30,799	26,595
Fines, Canada Business Corporations Act	5,278	3,896
Fines, Combines Investigation Act	1,264,401	1,131,502
Sundries	220	1,292
	61,426,086	59,880,052
Services and service fees	773	687
Other non-tax revenue--		
Receipts from Standards Council of Canada		199,000
Premium and discounts on exchange	19,701	25,705
Certified copies	12,154	13,836
Railway mortgages and sales agreements	3,351	5,369
Assistance program for urea formaldehyde foam insulation homeowners	171	6,442
Sundries	3,867	2,922
	39,244	253,274
Total Department	62,178,150	60,507,936

	Current year	Previous year
	$	$
Competition Tribunal		
Non-Tax Revenue--		
Refunds of previous years' expenditure	932	...
Total Program	932	...
Restrictive Trade Practices Commission		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)		2,400
Total Program	...	2,400
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	712,979	376,323
Privileges, licences and permits	61,426,086	59,880,052
Services and service fees	773	687
Other non-tax revenue	39,244	253,274
Total Ministry	62,179,082	60,510,336

SECTION 6

1987-88
PUBLIC ACCOUNTS

Employment and Immigration

Department/Commission
Immigration Appeal Board

CONTENTS

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Department/Commission

Corporate and Special Services Program

Objective

To ensure the development and implementation of policies and programs and provide strategic, operational and administrative support to enable Employment and Immigration to carry out its mission and to provide for such other functions allocated to it.

Activity Description

Departmental Management and Administration
This comprises the Ministers' offices and the offices of the Deputy Minister and the Associate Deputy Minister, as well as Strategic Policy and Planning, Public Affairs and Legal Services.

Commission Management and Administration
This includes the Office of the Commissioners for labour and employers, the Regional Executive Directors/Directors General and the Executive Secretariat and a number of support services. The latter includes Finance and Administration, Personnel Services, and the Internal Audit Bureau.

Systems and Procedures
This includes the design and administration of policies, plans, and programs for electronic data processing systems and facilities, and the associated clerical and manual systems. Management analysis and forms management are also included.

Administration of Government Annuities
This special service is concerned with the administration of Government annuities entered into by individuals or groups under the Government Annuities Act.

Administration of Social Insurance Numbers
This special service is concerned with the issuance and control of social insurance numbers on behalf of specific Government programs.

Canada Employment and Immigration Advisory Council
Provision for the advisory role of the Canada Employment and Immigration Advisory Council.

Employment and Insurance Program

Objective

To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian Labour Market consistent with national, social and economic goals in a manner which promotes:

- a labour force which meets national occupational requirements;
- an economy capable of growth and adaptation without undue burden on individuals, individual groups and regions; and
- equality of opportunity to compete for and have access to jobs.

Activity Description

Human Resource Development Programs
To increase the marketability and employability of Canadians, and to meet the needs of the labour market, by developing, and adapting the skill base of Canada's human resources through a combination of work-experience and training.

National Employment Services
Provide workers, client employers and institutions with the necessary information on which to base labour market decisions; match job opportunities with available workers so that employers get the skilled workers they need in a timely and effective manner; encourage private sector human resource planning and induce and support the adjustment of enterprises and individuals appropriate to changing labour conditions; and promote and support the adjustment of enterprises and individuals appropriate to changing labour conditions; and promote and support equality of access to jobs for all residents of Canada.

Unemployment Insurance
To promote an economy capable of growth and adaptation without undue burden on individuals, individual groups and regions through the provision of temporary income support to qualified workers.

Program Management and Joint Services
The Management of the delivery of services to the public, the delivery of joint program services to the public and the development of requisite legislative, regulatory and program policies.

Immigration Program

Objective

To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, settlement of immigrants in Canada, and the provision of effective control of persons seeking to come into or remain in Canada, taking into account the health, safety and security of Canada.

Activity Description

Program Operations

To admit, manage and control immigrants, temporary foreign workers, foreign students and other visitors; to develop and establish procedures guidelines and instructions so that officers of the Department of External Affairs, officers of Revenue Canada Customs and Excise, officers of the Royal Canadian Mounted Police, and Immigration officers can differentiate among non-Canadians who should be admitted to, denied admission to, allowed to remain in, or removed from Canada.

Settlement

To facilitate the settlement and adaptation of recently arrived permanent residents (i.e. immigrants and refugees) so they may become fully participating members of Canadian society as quickly as possible, within reasonable and practical resource parameters.

Adjudication

To adjudicate cases with respect to admission to Canada or removal therefrom,and detention or release during the inquiry and removal process.

Refugee Status Advisory Committee

To administer, in conjunction with the Immigration Sector (EIC), Canada's international legal obligations with respect to Convention refugees as outlined in Sections 45-48 of the Immigration Act, 1976 and to provide advice to the Minister on matters relating to the protection of Convention refugees in Canada.

Management and Policy Development

To provide the direction, planning, control and coordination necessary to ensure the effective and efficient use of Immigration program resources, and develop policies and programs for the admission and control of immigrants,temporary workers, foreign students and other visitors, including the management of immigration levels and policy direction to the Department of External Affairs which is responsible for Immigration operations abroad.

Immigration Appeal Board

Objective

To make available to persons who have been ordered removed from Canada or to persons in Canada whose relatives have been refused admission to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds; and to permit the redetermination of refugee claims.

Activity Description

The Immigration Act, 1976, provides the Board, which is a court of record, with broad discretionary powers to permit the temporary or permanent admission of individuals, notwithstanding contrary provisions of the Immigration Act.

Immigration Appeal Board

Provides for the operation of an Immigration Appeal Board as authorized by the Immigration Act, 1976, and in particular for the legal and administrative processes involved in: appeals by individuals against removal; application for release from detention; redetermination of refugee claims; and the refusal of admission of sponsored relatives ordered under the provisions of the Immigration Act or Regulations.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department/Commission				
						Corporate and Special Services Program				
...	7,558,500	...	...	7,558,500	1	Program expenditures				
					1e	Transfer of $899,999 from Employment and Immigration Vote 10				
...	...	1	...	1						
...	...	...	899,999	899,999		Transfer from: Vote 10				
...	...	...	2,702,289	2,702,289		TB Vote 5 [1]				
...	...	...	481,000	481,000		TB Vote 10 [1]				
...	7,558,500	1	4,083,288	11,641,789		Total--Vote 1	9,654,000	1,987,789	...	9,631,493
...	28,704,000	...	...	28,704,000	5	Program expenditures				
...	...	1,500,000	...	1,500,000	5c	Program expenditures				
					5e	Transfer of $8,300,000 from Employment and Immigration Vote 10 and $265,999 from Employment and Immigration Vote 15				
...	...	1	...	1						
...	...	...	8,300,000	8,300,000		Transfer from: Vote 10				
...	...	...	265,999	265,999		Vote 15				
...	...	...	4,290,313	4,290,313		TB Vote 5 [1]				
...	...	...	1,746,000	1,746,000		TB Vote 10 [1]				
...	28,704,000	1,500,001	14,602,312	44,806,313		Total--Vote 5	34,045,486	10,760,827	...	35,246,260
					6e	Pursuant to Section 18 of the Financial Administration Act, to write-off debts due Her Majesty in Right of Canada amounting in aggregate to $37,255.81 in regards to Government Annuities Accounts over-payments--To authorize the transfer of $37,255 from Employment and Immigration Vote 25, Appropriation Act No. 3, 1987-88 for purposes of this Vote				
...	...	1	...	1						
...	...	...	37,255	37,255		Transfer from Vote 25				
...	...	1	37,255	37,256		Total--Vote 6e	37,256	...	...	...
...	39,530	...	2,454	41,984	(S)	Minister of Employment and Immigration--Salary and motor car allowance	41,984	...	...	41,098
...	35,000	...	-465	34,535	(S)	Supplementary retirement benefits--Annuities agents pensions	34,535	...	...	36,169
...	17,980,000	...	1,371,000	19,351,000	(S)	Contributions to employee benefit plans	19,351,000	...	...	17,994,000
...	54,317,030	1,500,803	20,095,844	75,912,877		**Total Program--Budgetary**	63,164,261	12,748,616	...	62,949,020

						Employment and Insurance Program				
...	52,897,000	...	...	52,897,000	10	Operating expenditures				
...	...	...	8,100,000	8,100,000		Transfer from: TB Vote 5 [1]				
...	...	...	26,043,976	26,043,976		TB Vote 10 [1]				
...	...	...	-899,999	-899,999		Transfer to: Vote 1				
...	...	...	-8,300,000	-8,300,000		Vote 5				
...	52,897,000	...	24,943,977	77,840,977		Total--Vote 10	62,135,464	15,705,513	...	**82,874,256**
...	1,490,388,000	...	...	1,490,388,000	15	Grants and contributions				
...	...	1	...	1	15c	Grants and contributions				
...	...	1	...	1	15e	Grants and contributions				
...	...	...	134,835,527	134,835,527		Transfer from TB Vote 10 [1]				
...	...	...	-265,999	-265,999		Transfer to: Vote 5				
...	...	...	-9,671,999	-9,671,999		Vote 20				
...	1,490,388,000	2	124,897,529	1,615,285,531		Total--Vote 15	1,538,688,785	76,596,746	...	1,559,757,564
...	2,572,000,000	-142,000,000	13,130,501	2,443,130,501	(S)	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act, 1971)	2,443,130,501	...	...	2,710,181,917
...	213,000,000	12,000,000	4,005,731	229,005,731	(S)	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act, 1971)	229,005,731	...	...	201,401,006
...	85,958,000	...	6,552,000	92,510,000	(S)	Contributions to employee benefit plans	92,510,000	...	...	84,592,000
...	...	...	2,833	2,833	(S)	Refunds of amounts credited to revenue in previous years	2,833	...	...	-1,240
...	**4,414,243,000**	**-129,999,998**	173,532,571	**4,457,775,573**		**Total Program--Budgetary**	**4,365,473,314**	**92,302,259**	...	**4,638,805,503**
						Immigration Program				
...	98,382,000	...	...	98,382,000	20	Operating expenditures				
...	...	9,300,000	...	9,300,000	20c	Operating expenditures				
					20e	Transfer of $9,671,999 from Employment and Immigration Vote 15				
...	...	1	...	1		Transfer from: Vote 15				
...	...	...	9,671,999	9,671,999		TB Vote 5 [1]				
...	...	...	1,397,217	1,397,217		TB Vote 10 [1]				
...	...	...	350,000	350,000						
...	98,382,000	9,300,001	11,419,216	119,101,217		Total--Vote 20	116,688,217	2,413,000	...	102,895,329
					21e	Pursuant to Section 18 of the Financial Administration Act, to write-off 2,489 debts due Her Majesty in Right of Canada amounting in the aggregate to $280,024.32 in regards to transportation loans issued under Section 121 of the Immigration Act--To authorize the transfer of $280,024 from Employment and Immigration Vote 25, Appropriation Act No. 3, 1987-88 for the purposes of this Vote				
...	...	1	...	1		Transfer from Vote 25				
...	...	...	280,024	280,024						
...	...	1	280,024	280,025		Total--Vote 21e	278,764	1,261	...	32,631
...	63,063,000	...	...	63,063,000	25	Grants and contributions				
...	...	...	-37,255	-37,255		Transfer to: Vote 6e				
...	...	...	-280,024	-280,024		Vote 21e				
...	63,063,000	...	-317,279	62,745,721		Total--Vote 25	52,153,736	10,591,985	...	47,084,226

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	11,948,000	...	911,000	12,859,000	(S)	Contributions to employee benefit plans	12,859,000	...	...	11,022,000
...	...	...	24,254	24,254	(S)	Refunds of amounts credited to revenue in previous years	24,254	...	...	21,389
...	173,393,000	9,300,002	12,317,215	195,010,217		Total budgetary	182,003,971	13,006,246	...	161,055,575
28,002,522	...	5,500,000	-5,500,000	28,002,522	(S)	(L) Loans pursuant to the Immigration Act, Section 121, Limit $90,000,000. (Net)	5,703,243	...	22,299,279	4,360,375
...	**173,393,000**	**9,300,002**	**12,317,215**	**195,010,217**		**Total Program--Budgetary**	**182,003,971**	**13,006,246**	**...**	**161,055,575**
28,002,522	**...**	**5,500,000**	**-5,500,000**	**28,002,522**		**Non-budgetary**	**5,703,243**	**...**	**22,299,279**	**4,360,375**
...	**4,641,953,030**	**-119,199,993**	**205,945,630**	**4,728,698,667**		**Total Department/Commission--Budgetary**	**4,610,641,546**	**118,057,121**	**...**	**4,862,810,098**
28,002,522	**...**	**5,500,000**	**-5,500,000**	**28,002,522**		**Non-budgetary**	**5,703,243**	**...**	**22,299,279**	**4,360,375**
...	10,709,000	...	...	10,709,000		Immigration Appeal Board				
...	...	1,000,000	...	1,000,000	30	Program expenditures				
...	10,709,000	1,000,000	...	11,709,000	30e	Program expenditures				
...	1,203,000	...	92,000	1,295,000		Total--Vote 30	10,641,387	1,067,613	...	7,364,123
...	**11,912,000**	**1,000,000**	**92,000**	**13,004,000**	(S)	Contributions to employee benefit plans	1,295,000	...	...	528,209
...	**4,653,865,030**	**-118,199,993**	**206,037,630**	**4,741,702,667**		**Total Program--Budgetary**	**11,936,387**	**1,067,613**	**...**	**7,892,332**
28,002,522	**...**	**5,500,000**	**-5,500,000**	**28,002,522**		Total Ministry--Budgetary	**4,622,577,933**	**119,124,734**	**...**	**4,870,702,430**
						Non-budgetary	**5,703,243**	**...**	**22,299,279**	**4,360,375**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department/Commission				
								Corporate and Special Services Program				
								Operating				
...	25,522,030	1	3,183,289	1,546,999	198,454	-16,500,000	13,950,773	Departmental management and administration	12,000,952	1,949,821	...	10,857,713
...	233,287,000	1,500,001	6,721,313	13,590,999	978,013	-209,662,000	46,415,326	Commission management and administration	37,440,054	8,975,272	...	35,769,192
...	25,209,000	...	...	-1,172,000	169,647	-18,615,000	5,591,647	Systems and procedures	4,999,638	592,009	...	5,355,314
...	3,027,000	1	...	37,255	23,504	...	3,087,760	Administration of Government annuities	2,226,551	861,209	...	2,862,086
...	3,705,000	...	...	271,000	...	-3,976,000	...	Administration of social insurance numbers	...	...	...	...
...	673,000	...	...	393,000	3,371	-747,000	322,371	Canada Employment and Immigration Advisory Council	318,387	3,984	...	212,456
								Revenue credited to the vote:				
...	-15,528,000	...	...	-972,000	...	16,500,000	...	Departmental management and administration	...	...	...	...
...	-200,517,000	...	-685,000	-8,460,000	...	209,662,000	...	Commission management and administration	...	...	...	...
...	-18,865,000	...	...	250,000	...	18,615,000	...	Systems and procedures	...	...	...	...
...	-3,705,000	...	...	-271,000	...	3,976,000	...	Administration of social insurance numbers	...	...	...	...
...	-497,000	...	...	-250,000	...	747,000	...	Canada Employment and Immigration Advisory Council	...	...	...	...
...	52,311,030	1,500,003	9,219,602	4,964,253	1,372,989	...	69,367,877	**Total--Operating**	56,985,582	12,382,295	...	55,056,761
								Capital				
...	176,000	...	...	325,000	...	...	501,000	Departmental management and administration	463,032	37,968	...	1,299,877
...	1,465,000	...	...	3,035,000	...	...	4,500,000	Commission management and administration	4,205,489	294,511	...	5,198,912
...	353,000	...	...	1,172,000	...	...	1,525,000	Systems and procedures	1,504,795	20,205	...	1,392,098
...	11,000	...	...	...	...	...	11,000	Administration of Government annuities	...	11,000	...	...
...	87,000	...	...	-87,000	...	...	...	Administration of social insurance numbers	...	...	...	...
...	1,000	...	...	7,000	...	...	8,000	Canada Employment and Immigration Advisory Council	5,363	2,637	...	1,372
...	-87,000	...	...	87,000	...	...	...	Revenue credited to the vote	...	...	...	...
...	2,006,000	...	...	4,539,000	...	...	6,545,000	**Total--Capital**	6,178,679	366,321	...	7,892,259

Programs by Activity--*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	10,170,030	1	3,183,289	899,999	198,454	...	14,451,773	Departmental management and administration	12,463,984	1,987,789	...	12,157,590
...	34,235,000	1,500,001	6,036,313	8,165,999	978,013	...	50,915,326	Commission management and administration	41,645,543	9,269,783	...	40,968,104
...	6,697,000	...	...	250,000	169,647	...	7,116,647	Systems and procedures	6,504,433	612,214	...	6,747,412
...	3,038,000	1	...	37,255	23,504	...	3,098,760	Administration of Government annuities	2,226,551	872,209	...	2,862,086
...	177,000	...	...	150,000	3,371	...	330,371	Canada Employment and Immigration Advisory Council	323,750	6,621	...	213,828
...	**54,317,030**	**1,500,003**	**9,219,602**	**9,503,253**	**1,372,989**	**...**	**75,912,877**	**Total Program--Budgetary**	**63,164,261**	**12,748,616**	**...**	**62,949,020**
								Employment and Insurance Program				
								Operating				
...	114,662,000	...	25,925,359	−7,626,999	1,047,429	−2,985,000	131,022,789	Human resource development programs	115,491,360	15,531,429	...	117,098,538
...	242,558,000	...	−2,954,000	−7,300,000	...	−221,450,000	10,854,000	National employment services	10,854,000	...	...	14,201,000
...	2,933,494,000	−142,000,000	16,840,000	−9,400,000	13,130,501	−366,647,000	2,445,417,501	Unemployment insurance	2,445,417,501	...	...	2,716,712,917
...	121,904,000	...	8,877,617	11,550,000	5,507,404	−124,050,000	23,789,021	Program management and joint services	23,693,685	95,336	...	28,999,252
								Revenue credited to the vote:				
...	...	...	...	−2,985,000	...	2,985,000	...	Human resource development programs	...	...	...	...
...	−238,937,000	...	2,954,000	14,533,000	...	221,450,000	...	National employment services	...	...	...	...
...	−361,247,000	...	−16,840,000	11,440,000	...	366,647,000	...	Unemployment insurance	...	...	...	...
...	−102,080,000	...	−659,000	−21,311,000	...	124,050,000	...	Program management and joint services	...	...	...	...
...	2,710,354,000	−142,000,000	34,143,976	−11,099,999	19,685,334	...	2,611,083,311	Total--Operating	2,595,456,546	15,626,765	...	2,877,011,707
								Capital				
...	153,000	...	...	200,000	...	...	353,000	Human resource development programs	331,895	21,105	...	464,686
...	211,000	...	...	1,000,000	...	−1,211,000	...	National employment services	...	...	...	...
...	1,816,000	...	10,417,000	4,400,000	...	−16,633,000	...	Unemployment insurance	...	...	...	...
...	348,000	...	...	1,700,000	...	...	2,048,000	Program management and joint services	1,990,357	57,643	...	170,540
...	−211,000	...	...	−1,000,000	...	1,211,000	...	Revenue credited to the vote:				
...	−1,816,000	...	−10,417,000	−4,400,000	...	16,633,000	...	National employment services	...	...	...	...
								Unemployment insurance	...	...	...	...
...	501,000	...	...	1,900,000	...	...	2,401,000	Total--Capital	2,322,252	78,748	...	635,226

							Transfer payments				
...	1,836,481,000	2	134,835,527	-1,056,998	...	... 1,970,259,531	**Human resource development programs**	1,858,796,931	111,462,600	...	1,890,720,520
...	19,907,000	...	...	-8,881,000	...	... 11,026,000	**National employment services**	9,907,854	1,118,146	...	16,953,044
...	213,000,000	12,000,000	...	...	4,005,731	... 229,005,731	**Unemployment insurance**	229,005,731	...	...	201,401,006
							Benefits paid in accordance with the following sections of the Unemployment Insurance Act, 1971:				
...	-366,000,000	...	...	...	...	... -366,000,000	**Sections 37, 38 and 39 with respect to the human resource development programs activity**	-330,016,000	-35,984,000	...	-347,916,000
...	1,703,388,000	12,000,002	134,835,527	-9,937,998	4,005,731	... 1,844,291,262	**Total--Transfer payments**	1,767,694,516	76,596,746	...	1,761,158,570
							Program Summary				
							Human resource development				
...	1,585,296,000	2	160,760,886	-11,468,997	1,047,429	... 1,735,635,320	programs	1,644,604,186	91,031,134	...	1,660,367,744
...	23,528,000	...	...	-1,648,000	...	... 21,880,000	National employment services	20,761,854	1,118,146	...	31,154,044
...	2,785,247,000	-130,000,000	...	2,040,000	17,136,232	... 2,674,423,232	Unemployment insurance	2,674,423,232	...	...	2,918,113,923
							Program management and joint				
...	20,172,000	...	8,218,617	-8,061,000	5,507,404	... 25,837,021	services	25,684,042	152,979	...	29,169,792
...	4,414,243,000	-129,999,998	168,979,503	-19,137,997	23,691,065	... 4,457,775,573	**Total Program--Budgetary**	4,365,473,314	92,302,259	...	4,638,805,503
							Immigration Program				
							Operating				
...	91,318,000	8,900,001	1,747,217	-3,114,001	784,074	... 99,635,291	Program operations	97,244,027	2,391,264	...	89,563,119
...	2,245,000	1	...	644,024	43,815	... 2,932,840	Settlement	2,932,492	348	...	2,407,862
...	3,778,000	...	...	326,000	31,193	... 4,135,193	Adjudication	4,134,905	288	...	3,887,911
...	2,005,000	...	...	1,165,000	13,640	... 3,183,640	Refugee Status Advisory Committee	3,180,016	3,624	...	2,491,678
...	10,597,000	...	...	4,790,000	62,532	... 15,449,532	Management and policy development	15,445,427	4,105	...	13,901,420
...	109,943,000	8,900,002	1,747,217	3,811,023	935,254	... 125,336,496	Total--Operating	122,936,867	2,399,629	...	112,251,990
							Capital				
...	330,000	400,000	...	-300,000	...	... 430,000	Program operations	428,829	1,171	...	747,090
...	7,000	...	...	...	...	... 7,000	Settlement	...	7,000	...	8,219
...	16,000	...	...	...	...	... 16,000	Adjudication	14,027	1,973	...	18,121
...	5,000	...	...	62,000	...	... 67,000	Refugee Status Advisory Committee	66,128	872	...	17,840
...	29,000	...	...	6,379,000	...	... 6,408,000	Management and policy development	6,404,384	3,616	...	928,089
...	387,000	400,000	...	6,141,000	...	... 6,928,000	Total--Capital	6,913,368	14,632	...	1,719,359
							Transfer payments				
...	63,063,000	...	...	-317,279	...	... 62,745,721	Settlement	52,153,736	10,591,985	...	47,084,226
							Non-budgetary				
28,002,522		... 5,500,000	...	...	-5,500,000	... 28,002,522	Settlement	5,703,243	...	22,299,279	4,360,375

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	91,648,000	9,300,001	1,747,217	-3,414,001	784,074	...	100,065,291	Program operations	97,672,856	2,392,435	...	90,310,209
...	65,315,000	1	...	326,745	43,815	...	65,685,561	Settlement--Budgetary	55,086,228	10,599,333	...	49,500,307
28,002,522	...	5,500,000	...	...	-5,500,000	...	28,002,522	Non-budgetary	5,703,243	...	22,299,279	4,360,375
...	3,794,000	...	...	326,000	31,193	...	4,151,193	Adjudication	4,148,932	2,261	...	3,906,032
...	2,010,000	...	...	1,227,000	13,640	...	3,250,640	Refugee Status Advisory Committee	3,246,144	4,496	...	2,509,518
...	10,626,000	...	...	11,169,000	62,532	...	21,857,532	Management and policy development	21,849,811	7,721	...	14,829,509
...	173,393,000	9,300,002	1,747,217	9,634,744	935,254	...	195,010,217	**Total Program--Budgetary**	182,003,971	13,006,246	...	161,055,575
28,002,522	...	5,500,000	...	...	-5,500,000	...	28,002,522	**Non-budgetary**	5,703,243	...	22,299,279	4,360,375
...	4,641,953,030	-119,199,993	179,946,322	...	25,999,308	...	4,728,698,667	**Total Department/Commission--**				
28,002,522	...	5,500,000	...	...	-5,500,000	...	28,002,522	**Budgetary**	4,610,641,546	118,057,121	...	4,862,810,098
								Non-budgetary	5,703,243	...	22,299,279	4,360,375
								Immigration Appeal Board				
								Operating				
...	11,589,000	670,000	...	...	92,000	...	12,351,000	Immigration Appeal Board	11,594,624	756,376	...	7,534,874
								Capital				
...	323,000	330,000	...	...	...	...	653,000	Immigration Appeal Board	341,763	311,237	...	357,458
...	11,912,000	1,000,000	...	...	92,000	...	13,004,000	**Total Program--Budgetary**	11,936,387	1,067,613	...	7,892,332
...	4,653,865,030	-118,199,993	179,946,322	...	26,091,308	...	4,741,702,667	Total Ministry--Budgetary	4,622,577,933	119,124,734	...	4,870,702,430
28,002,522	...	5,500,000	...	...	-5,500,000	...	28,002,522	Non-budgetary	5,703,243	...	22,299,279	4,360,375

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department/Commission				
							Employment and Insurance Program				
							Grants				
							Human resource development programs				
							Grants to individuals, organizations and corporations to promote employment opportunities by assisting local				
...	51,000,000	...	...	...	...	51,000,000	entrepreneurial development	32,844,459	18,155,541	...	21,407,692
...	...	1	...	2,201,737	...	2,201,738	Grant to Aqueduc de Pierreville	1,889,670	312,068	...	...
...	...	...	...	60,000	...	60,000	Grant to Mohawk College for the 1989 World Conference on Cooperative Education	60,000	...	...	...
							Grants to provinces to accelerate the adaptation of training institutions to meet the needs of the Canadian Jobs Strategy through				
...	...	1	...	29,999,999	...	30,000,000	specific undertakings	12,860,478	17,139,522	...	19,141,799
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,314,465
...	51,000,000	2	...	32,261,736	...	83,261,738		47,654,607	35,607,131	...	41,863,956
							National employment services				
...	175,000	...	...	...	...	175,000	Frontier College of Canada	175,000	...	...	175,000
							Grants to voluntary non-profit organizations for activities that will assist in improving the employability of groups of Canadians such as disabled persons, natives, women,				
...	390,000	...	...	...	...	390,000	youth, and other special groups	389,991	9	...	389,996
...	2,006,000	...	...	-2,006,000	...	...	Canada Labour Market and Productivity Centre	...	...	...	...
							Grants to voluntary organizations--Literacy				
...	...	...	...	540,000	...	540,000	Corps	540,000	...	...	449,691
...	2,571,000	...	...	-1,466,000	...	1,105,000		1,104,991	9	...	1,014,687
...	**53,571,000**	**2**	...	**30,795,736**	...	**84,366,738**	**Total--Grants**	**48,759,598**	**35,607,140**	...	**42,878,643**
							Contributions				
							Human resource development programs				
							Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training				

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market				
...	1,419,481,000	...	134,835,527	-34,436,917	...	1,519,879,610		1,480,013,619	39,865,991	...	1,500,940,564
...	...	...	...	1,052,414	...	1,052,414	Contribution to the provinces of Newfoundland and Nova Scotia for restructuring of institutional and vocational training systems	1,046,936	5,478	...	...
...	...	...	...	65,769	...	65,769	Contribution to l'Association canadienne de l'ataxie de Friedreich	65,769	...	...	...
...	1,419,481,000	...	134,835,527	-33,318,734	...	1,520,997,793		1,481,126,324	39,871,469	...	1,500,940,564
							National employment services				
							Payments to provinces, companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Canada Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements:				
...	1,012,000	...	...	-1,012,000	...	...	Federal/Provincial Agricultural Employment Development Agreements	...	...	...	352,556
...	5,994,000	...	...	-5,994,000	...	...	Canada Farm Labour Pools	...	...	...	6,033,849
...	10,330,000	...	...	-10,330,000	...	...	Payments in accordance with regulations approved by the Governor in Council to workers in respect of mobility regulations	...	...	...	7,990,694
...	...	...	...	9,457,700	...	9,457,700	Payments to provinces, companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Agricultural Employment Services Offices for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements	8,435,425	1,022,275	...	...

							Payments to organizations or individuals in support of activities complementary to Labour Market Policy:				
...	...	...	...	113,600	...	113,600	Business management development	101,781	11,819	...	577,206
...	...	...	...	349,700	...	349,700	Options North	265,657	84,043	...	984,052
...	17,336,000	...	..	-7,415,000	...	9,921,000		8,802,863	1,118,137	..	15,938,357
							Unemployment insurance				
...	213,000,000	12,000,000	..	..	4,005,731	229,005,731	(S) Government's contribution in respect of fishermen's benefits	229,005,731	.	..	201,401,006
...	**1,649,817,000**	**12,000,000**	**134,835,527**	**-40,733,734**	**4,005,731**	**1,759,924,524**	**Total--Contributions**	**1,718,934,918**	**40,989,606**	**...**	**1,718,279,927**
							Program Summary by Activity				
...	1,470,481,000	2	134,835,527	-1,056,998	...	1,604,259,531	Human resource development programs	1,528,780,931	75,478,600	...	1,542,804,520
...	19,907,000	...	...	-8,881,000	...	11,026,000	National employment services	9,907,854	1,118,146	...	16,953,044
...	213,000,000	12,000,000	..	..	4,005,731	229,005,731	Unemployment insurance	229,005,731	..	...	201,401,006
...	**1,703,388,000**	**12,000,002**	**134,835,527**	**-9,937,998**	**4,005,731**	**1,844,291,262**	**Total Program**	**1,767,694,516**	**76,596,746**	**...**	**1,761,158,570**
							Immigration Program				
							Grants				
							Settlement				
...	4,453,000	...	...	...	...	4,453,000	Grant to the Province of Quebec to provide income support to indigent refugee claimants landed under the administrative review and otherwise eligible for adjustment assistance contributions	4,453,000	...	...	2,600,000
...	**4,453,000**	**...**	**...**	**...**	**...**	**4,453,000**	**Total--Grants**	**4,453,000**	**...**	**...**	**2,600,000**
							Contributions				
							Settlement				
...	52,466,000	...	...	-1,317,279	...	51,148,721	Adjustment assistance	41,377,747	9,770,974	...	38,784,448
...	5,644,000	...	...	..	..	5,644,000	Immigrant settlement and adaptation	5,065,239	578,761	...	4,500,319
...	500,000	...	..	..	..	500,000	Host Program	472,919	27,081	...	439,800
...	...	...	...	1,000,000	...	1,000,000	Settlement Language Training Project	784,831	215,169	...	759,659
...	**58,610,000**	**...**	**...**	**-317,279**	**...**	**58,292,721**	**Total--Contributions**	**47,700,736**	**10,591,985**	**...**	**44,484,226**
...	**63,063,000**	**...**	**...**	**-317,279**	**...**	**62,745,721**	**Total Program**	**52,153,736**	**10,591,985**	**...**	**47,084,226**
...	**1,766,451,000**	**12,000,002**	**134,835,527**	**-10,255,277**	**4,005,731**	**1,907,036,983**	**Total Department/Commission**	**1,819,848,252**	**87,188,731**	**...**	**1,808,242,796**
...	**1,766,451,000**	**12,000,002**	**134,835,527**	**-10,255,277**	**4,005,731**	**1,907,036,983**	**Total Ministry**	**1,819,848,252**	**87,188,731**	**...**	**1,808,242,796**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department/Commission			
Corporate and Special Services Program			
Budgetary (respendable revenues)			
Departmental management and administration			
Recoverable expenditures from the Unemployment Insurance Account	16,500,000	16,190,000	15,997,999
Commission management and administration			
Recoverable expenditures from the Unemployment Insurance Account	209,662,000	208,178,000	209,052,093
Systems and procedures			
Recoverable expenditures from the Unemployment Insurance Account	18,615,000	18,502,000	17,884,692
Administration of social insurance numbers			
Recoverable expenditures from the Unemployment Insurance Account	3,976,000	3,976,000	3,910,443
Canada Employment and Immigration Advisory Council			
Recoverable expenditures from the Unemployment Insurance Account	747,000	747,000	566,771
Total Program--Budgetary	**249,500,000**	**247,593,000**	**247,411,998**
Employment and Insurance Program			
Budgetary (respendable revenues)			
Human resource development programs			
Recoverable expenditures from the Unemployment Insurance Account	2,985,000	1,795,000	...
National employment services			
Recoverable expenditures from the Unemployment Insurance Account	222,661,000	219,652,000	224,699,000
Unemployment insurance			
Recoverable expenditures from the Unemployment Insurance Account	383,280,000	381,684,000	359,938,000
Program management and joint services			
Recoverable expenditures from the Unemployment Insurance Account	124,050,000	124,044,000	113,677,002
Total Program--Budgetary	**732,976,000**	**727,175,000**	**698,314,002**
Total Department/Commission--Budgetary	**982,476,000**	**974,768,000**	**945,726,000**
Total Ministry--Budgetary	**982,476,000**	**974,768,000**	**945,726,000**

Revenue

	Current year	Previous year
	$	$
Department/Commission		
Corporate and Special Services Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Salary overpayments	217	1,193
Sundries	159,817	195,643
Adjustment to prior year's Payables at Year End (PAYE)	2,373,872	3,098,213
	2,533,906	3,295,049
Services and service fees--		
Special services	1,317	...
Other non-tax revenue--		
Court costs	416	...
Actuarial surplus/Annuities Account	2,159,330	...
Sundries	2,782	3,159,819
	2,162,528	3,159,819
Total Program	**4,697,751**	**6,454,868**
Employment and Insurance Program		
Non-Tax Revenue--		
Return on investments--		
Other accounts--		
Department owned housing--Rental	2,546	182,333
Refunds of previous years' expenditure--		
Recovery of bad debts	15,883	27,527
Salary overpayments	27,936	9,193
National Industrial Training Program	1,631,756	21,535
National Institutional Training Program	3,968,020	1,301,973
Canada Manpower Mobility Program	18,642	42,623
Local Initiative Program	580	2,626
Local Employment Assistance Program	57,369	266,064
Outreach Program	69,055	222,447
Canada Works Program	1,089,658	659,991
Young Canada Works Program	4,085	121,105
Youth Training Option	24,311	189,078
Canada Community Services Program	1,146	9,327
Canada Community Development Program	54,504	56,105
Local Economic Development Assistance Program	39,143	490,836
Summer Youth Employment Program	3,434	81,389
Community Employment Program	62,068	56,432
National Training Program--Purchases	47,296	...
Job experience and training	11,288	2,278
Job exploration by students	93	...
Sundries	1,535,265	586,366
Adjustment to prior year's Payables at Year End (PAYE)	1,478,109	3,540,357
	10,139,641	7,687,252

Revenue--*Concluded*

	Current year	Previous year
	$	$
Services and service fees--		
Access to information	2,252	1,004
Other non-tax revenue--		
Court costs	1,205	1,006
Conscience money	569	716
Crown owned housing	250,539	66,884
Unemployment Insurance fines	2,556,752	1,836,178
Sundries	228,640	93,027
	3,037,705	1,997,811
Total Program	**13,182,144**	**9,868,400**
Immigration Program		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Assisted passage scheme	418,891	646,831
Other accounts--		
Czech student loans		194
Transportation assistance to settlers		38
	418,891	647,063
Refunds of previous years' expenditure--		
Principal reimbursement--Czech student loans		183
Recoverable adjustment assistance	5,357	10,297
Transportation assistance to settlers		387
Adjustment assistance--Overpayments	3,950	5,490
Sundries	28,972	161,781
Adjustment to prior year's Payables at Year End (PAYE)	240,785	116,331
	279,064	294,469
Services and service fees--		
Application fees--		
Permanent residence	9,142,896	8,570,655
Employment authorization	4,364,172	4,002,112
Employment authorization--Entertainers	218,608	222,811
Visitor visa extension	1,982,977	1,798,250
Amendment/verification of landing	318,922	296,825
Amendment/verification of landing--Family	17,875	19,575
Rate of exchange differential	4,089	6,710
Special services	707	6,214
Prepaid telegrams and cables	3,050	5,762
	16,053,296	14,928,914
Other non-tax revenue--		
Court costs	2,100	2,318
Conscience money		76
Immigration fines	761,681	364,121
Forfeitures	281,706	595,600
Deportation expenses	718,220	645,388
Sundries	7,516	4,061
	1,771,223	1,611,564
Total Program	**18,522,474**	**17,482,010**
Total Department/Commission	**36,402,369**	**33,805,278**
Immigration Appeal Board		
Non-Tax Revenue--		
Refunds of previous years' expenditure	350	628
Proceeds from sales	171	93
Other non-tax revenue	302	1,293
Total Program	**823**	**2,014**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	421,437	**829,396**
Refunds of previous years' expenditure	12,952,961	**11,277,398**
Services and service fees	16,056,865	**14,929,918**
Proceeds from sales	171	**93**
Other non-tax revenue	6,971,758	**6,770,487**
Total Ministry	**36,403,192**	**33,807,292**

[1] Interest unless otherwise indicated.

SECTION 7

1987-88
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada
Petro-Canada International Assistance Corporation

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Department

Administration Program

Objective

To provide managerial direction and financial, administrative, electronic data processing, human resources and communications support for the achievement of federal and departmental objectives in the fields of energy, minerals and earth sciences.

Activity Description

Direction and Co-ordination

Comprises the offices of the Ministers, Deputy Minister and Associate Deputy Ministers; provides overall policy and executive direction, including such functions as the Departmental Secretariat, corporate planning, program evaluations and internal audits.

Finance and Administration

Includes the Financial Management Branch, the Administrative Services Directorate and the Computer Services Centre, which provides financial, administrative and computing support systems and services to the two operational programs of the Department.

Human Resources Management

Is responsible for human resources matters throughout the Department, including planning, staffing, training and development, organization and classification, staff relations, compensation and benefits, official languages and affirmative action programs.

Communications

Provides comprehensive communications support to the Ministers and departmental programs, designed to provide public information in the areas of energy, minerals and earth sciences; gathers and analyzes public opinion and attitudes towards departmental policies and programs; and monitors and evaluates these informative activities.

Energy Program

Objective

To establish and maintain effective policies, strategies and programs for the adequate supply and efficient use of energy resources, with due respect for other social and economic goals.

Activity Description

Energy Policy

Provides energy strategy analyses to determine economic costs and benefits of energy policy alternatives preparatory to making policy recommendations; provides financial and fiscal analyses directed in particular to policies pertaining to corporations and energy projects; initiates special studies covering all energy policy aspects of major sectors of the energy economy; undertakes macroeconomic appraisals of the economy in relation to energy; participates in international energy analysis and liaison, multilaterally and bilaterally, and program co-ordination.

Conservation and Renewable Energy

Analyzes energy demand in various sectors of the economy to determine the potential for improvements in energy efficiency; analyzes the need for research, product development, industrial capability and financial incentives to achieve that potential; develops policies and programs which encourage energy conservation and efficiency through the dissemination of information and the provision of advice, grants and contributions, research and demonstration projects; develops and implements policies and programs to promote the orderly development of renewable energy technologies to ensure long term energy supply for Canada.

Energy Commodities

Assesses Canada's oil, gas, uranium and hydroelectric resources and requirements along with those for alternative transportation fuels; the conditions of their utilization and development; the requirement for foreign oil to meet Canadian needs; the adaptation of the refining, petrochemical, transportation, marketing and electric generation sectors of the energy industry to changing circumstances; the condition of energy markets, domestic and foreign, and the analysis of factors affecting these markets. Prepares, maintains and tests contingency plans for the control and regulation of energy production, distribution and use in an emergency.

Petroleum Ownership, Control and Incentives

Maintains up to date policies, systems, procedures and regulations related to eligible costs and to the prevention of leakage under the Petroleum Incentives Program Act during its winding down; receives, analyzes, processes applications and requisitions payments to individuals, partnerships and companies for incentive contributions on grandfathered wells, and exploration and development activity from the preceding year; maintains up to date policies, systems, procedures and regulations to administer the Canadian Ownership and Control Determination Act during its reduction; receives, processes and certifies applications for certification of Canadian ownership rate and control status; processes applications for extensions of existing Canadian ownership rate certificates under the Petroleum Incentives Program Act; conducts audits and compliance reviews to verify the integrity of the self-assessing systems and for compliance with legislation, regulations, rulings interpretations; and maintains appropriate records of all activities.

Administration of Frontier Oil and Gas Lands

Prepares regulations and legislation; negotiates, disposes and manages oil and gas rights; approves development and production plans; supervises and regulates oil and gas activities; evaluates oil and gas potential; negotiates and monitors Canada benefits; sets environmental conditions, including oil spill contingency plans; promotes applied research on oil and gas matters related to the approval process; and coordinates interdepartmental and intergovernmental co-operative resource management efforts.

Program Management and Support

Provides senior direction to the energy activity managers; collects information from companies reporting under the Energy Monitoring Act, covering reserves, production, revenues, costs and profitability, financing and reinvestment, foreign transactions, research and development, procurement policies, ownership and control; analyzes data and prepares public reports; develops federal research and development policies to support national energy strategy options; develops and implements plans for research and development activities in response to the policies previously noted; collects, analyses and disseminates information on research, development and demonstration activities in federal and provincial departments and agencies, industry, universities, and internationally; provides advice on allocation of federal research and development resources; offers personnel services in staffing, classification and compensation and benefits; and provides central financial services, coordination of financial management and budgeting.

Canadian Exploration and Development Incentive

Provides payments under the Canadian Exploration and Development Incentive Program Act, to qualified persons (corporations, trusts and individuals) who incur eligible exploration and development expenses in Canada.

Minerals and Earth Sciences Program

Objective

To ensure the timely availability of mineral policies,strategies and programs designed to maximize the contribution of the minerals and metals sector to the Canadian economy, and to provide timely scientific knowledge, data, technologies and expertise in the earth- and mineral-related sciences, with emphasis on the mineral and energy resources of the Canadian land mass and offshore areas.

Activity Description

Mineral Industry Development

Develops national mineral policy proposals and provides policy advice to the Minister, the Deputy Minister, other federal departments, other governments and industry on mineral products, mineral markets, and mineral economics, including investment, finance, taxation, the prospects for minerals contributing to economic development and job creation; jointly with the provinces, develops, negotiates and manages a program of mineral development agreements; develops and leads technical/economic missions to foreign mineral markets for mineral and metal sector companies; serves as the principal source of statistics on Canadian minerals for Canada's National Accounts, and on world minerals for all interested parties.

Administration of the Canada Explosives Act

Regulates throughout Canada, the manufacture,importation,storage, and sale of explosives by inspecting and licensing factories and magazines; tests and authorizes explosives; provides technical advice to other governmental agencies (international, federal and provincial); and provides training courses on explosives safety.

Mineral and Energy Technology

Conducts research and engineering development in mineral and energy technology, including mining, mineral extraction and processing, metallurgy, utilization of metals and materials, and the supply, conversion and utilization of heavy oil, oil sands, coal, uranium and other fuels, together with selected areas of energy conservation and energy fuels transportation; promotes, co-ordinates and supports research and development in industry, universities and research institutes in the mineral and energy fields; identifies technological opportunities in mining, metallurgy, and in energy; and transfers technology to the private sector.

Remote Sensing

Develops and demonstrates systems, methods and instruments to acquire, disseminate and analyze remote sensing data from aircraft and satellites, as a contribution to the development of effective information and management systems for Canada's land and ocean resources and the environment.

Geological Surveys

Conducts geological, geophysical and geochemical research and surveys; operates national networks of geophysical observatories; estimates mineral and non-renewable energy resources; investigates geological phenomena posing hazards to human activities and the environment; develops geophysical and other technologies; develops national geoscience standards; fosters Canadian geoscience and Canadian participation in international geoscience; co-operates with the provinces; provides advice to governments; and produces and disseminates maps and reports.

Polar Continental Shelf

Provides co-ordinated logistic support to public and private sector groups conducting scientific studies in the Arctic; provides professional, technical and managerial advice and support to clients; and provides information about scientific operations in the Arctic to the scientific community and to the local inhabitants.

Surveying and Mapping

Establishes and maintains a national network of accurately located horizontal and vertical positional reference monuments; acquires and maintains topographical and geographical information on the Canadian landmass; prepares, publishes and distributes topographical and electoral maps, aeronautical charts and publications, aerial photographs, gazetteers and the "National Atlas of Canada"; regulates and manages property surveys on federal lands; and maintains international boundaries.

Program Management and Support

Manages the Program as a whole, including the offices of the Assistant Deputy Ministers (Mineral Policy, Research and Technology, and Earth Sciences); and provides some common administrative and technical services.

Atomic Energy Control Board

Objective

To control atomic energy in the interests of health and safety and national security.

Activity Description

Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy

The making of regulations for developing, controlling,supervising and licensing the production, application and use of atomic energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the Nuclear Liability Act, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with Atomic Energy of Canada Limited and the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objective

To ensure that the best interests of Canada are served in the safe and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction, in the exportation of electrical power, gas and oil and in the importation of gas and oil.

To ensure that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination and in a cost-efficient manner.

To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

To fulfill specific responsibilities under the Northern Pipeline Act and the Energy Administration Act.

Activity Description

Energy Regulation and Advice
Economic and market analysis; financial analysis of pipeline companies; engineering analysis of pipeline and power line construction proposals; certification of construction and operation of pipelines and power lines subject to federal jurisdiction; regulation of tolls and tariffs; safety inspection of pipelines; conduct of public hearings; providing advice to the Minister; and administrative services to the Board.

Petro-Canada

Objective

To mobilize capital and Canadian skills toward the efficient commercialization of Canada's energy resources to meet the energy requirements of Canadians and Canada's energy goals.

Activity Description

Undertakings Requested by the Government
Activities carried out on behalf of, or at the direction of, the Government pursuant to Subsection 7(2) and/or in accordance with Section 24 of the Petro-Canada Act, and for which direct budgetary compensation is provided.

Western Canada Exploration and Development
To engage in and facilitate increased exploration and production of oil and gas and related products in the land-based areas of Canada, particularly over the short to medium term; to engage in and facilitate the development of the oil sands; to pursue enhanced recovery opportunities from conventional oil, heavy oil and oil sands; and to perform high-quality technical services and research in support of operational requirements.

Frontier Exploration and Development
To engage in the exploration and development of long-term supplies of oil and gas in the frontier areas, with highest priority on the early production of oil; to press for the acceleration, delineation and development of known oil and gas reserves, particularly on the East Coast; and to participate, at a modest scale, in selected commercially attractive international exploration and development opportunities.

Investment in Special Projects
Investment in major projects such as Syncrude, a mining venture for the extraction and upgrading of oil from the Athabasca Tar Sands.

Petro-Canada Products
To establish and maintain a self-sustaining presence in the downstream refining and marketing business in all regions of the country, through effective improvements to the Corporation's base of operations, adjustments of imbalances in regional refining, marketing and product supply systems, and the provision of hydrocarbon-related products and services to Canadian consumers, with the emphasis on Petro-Canada's unique Canadian identity.

Corporate Items
Includes administrative capital, debt servicing, share purchases, dividend payments and other corporate operating expenditures.

Petro-Canada International Assistance Corporation

Objective

To assist developing countries to reduce or eliminate their dependence on imported oil by undertaking exploratory and related activities to assess and develop hydrocarbon potential of the recipient country.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	40,900,880	...	...	40,900,880	1	Program expenditures				
...	...	700,000	...	700,000	1c	Program expenditures				
...	...	...	2,805	2,805		Transfer from TB Vote 10 [1]				
...	40,900,880	700,000	2,805	41,603,685		Total--Vote 1	41,404,023	199,662	...	40,530,943
...	39,530	...	6,445	45,975	(S)	Minister of Energy, Mines and Resources--Salary and motor car allowance	45,975	...	...	41,098
...	3,783,000	...	288,000	4,071,000	(S)	Contributions to employee benefit plans	4,071,000	...	...	3,729,000
...	...	...	360	360	(S)	Refunds of amounts credited to revenue in previous years	360	...	...	2,916
...	44,723,410	700,000	297,610	45,721,020		**Total Program--Budgetary**	45,521,358	199,662	...	44,303,957
						Energy Program				
...	96,498,000	...	...	96,498,000	5	Operating expenditures				
...	...	9,376,000	...	9,376,000	5c	Operating expenditures				
...	...	...	16,830	16,830		Transfer from TB Vote 10 [1]				
...	96,498,000	9,376,000	16,830	105,890,830		Total--Vote 5	98,031,826	7,859,004	...	104,011,974
...	42,844,000	...	...	42,844,000	10	Grants and contributions				
...	...	...	-816,619	-816,619		Transfer to Vote 25				
...	42,844,000	...	-816,619	42,027,381		Total--Vote 10	41,144,419	882,962	...	68,498,185
...	130,000,000	...	...	130,000,000	15	Petroleum Incentives Program	154,474,286	-24,474,286	...	948,404,116
...	15,000,000	-3,000,000	-593,034	11,406,966	(S)	Payments to Interprovincial Pipe Line Limited in respect of deficiencies related to the Montreal extension	11,406,966	...	...	10,205,065
50,751,702	40,000,000	-5,000,000	-35,000,000	50,751,702		Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act) Total authority of $50,000,000 for each of the years 1984–85 to 1987–88 inclusively *less* any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total of all such payments for the four fiscal years shall not exceed $200,000,000.				
...	...	...	50,000,000	50,000,000		Annual non-lapsing authority in accordance with Section 87[a] of the Act				

...	...	...	...	...		*Less:* amount charged to any other appropriation for the purposes of making payments pursuant to Part V of the Act for the fiscal year 1987–88				
50,751,702	40,000,000	–5,000,000	15,000,000	100,751,702		Total	31,019,382	...	69,732,320	18,579,972
...	3,000,000	–3,000,000	...	...	(S)	Offshore Oil and Gas Resource Revenue Fund (Canada-Nova Scotia Oil and Gas Agreement Act)	...	...	...	...
...	...	19,000,000	–896,951	18,103,049	(S)	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)	18,103,049	...	...	...
...	...	2,500,000	–324,651	2,175,349	(S)	Canada/Newfoundland Offshore Petroleum Board (Newfoundland Atlantic Accord Implementation Act)	2,175,349	...	...	...
...	...	350,000,000	–350,000,000	...	(S)	Canadian Exploration and Development Incentive Program (Canadian Exploration and Development Incentive Act)				
...	...	...	350,000,000	350,000,000		Total authorized limit in accordance with Section 32 of the Canadian Exploration and Development Incentive Program Act. Limit of $350,000,000.				
...	...	350,000,000	...	350,000,000		Total	350,000,000	...	...	...
...	5,988,000	...	456,000	6,444,000	(S)	Contributions to employee benefit plans	6,444,000	...	...	7,168,000
579,673	–1,362,000	...	1,362,011	579,684	(S)	Environmental Studies Revolving Fund [2]	579,684	...	...	2,355,988 [2]
...	...	...	62,350	62,350	(S)	Refunds of amounts credited to revenue in previous years	62,350	...	...	292,178
...	...	...	1,116,803	1,116,803	(S)	Court awards	1,116,803	...	...	...
...	...	...	500,000,000	500,000,000	(S)	Payment of petroleum compensation to persons in accordance with the Energy Administration Act, as amended				
						Total annual authorized limit in accordance with Section 77 of the Act, as amended.	–59,643,547	559,643,547	...	–2,330,521
...	...	...	...	...		Appropriations not required for the current year	...	...	...	558,880
51,331,375	331,968,000	369,876,000	515,382,739	1,268,558,114		Total budgetary	654,914,567	543,911,227	69,732,320	1,157,743,837 [2]
...	1,000,000	...	...	1,000,000	L20	Loans to finance regional electrical interconnections. (Gross)	...	1,000,000	...	...
42,196,000	...	...	...	42,196,000	(S)	(L) Subscriptions of shares and equity debentures of the Co-operative Energy Corporation pursuant to the Co-operative Energy Act, Section 24. Limit $100,000,000. (Gross)	...	42,196,000	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	20,400,000
42,196,000	1,000,000	...	...	43,196,000		Total non-budgetary	...	43,196,000	...	20,400,000
51,331,375	**331,968,000**	**369,876,000**	**515,382,739**	1,268,558,114		**Total Program--Budgetary**	654,914,567	**543,911,227**	**69,732,320**	**1,157,743,837** [2]
42,196,000	**1,000,000**	...	...	43,196,000		**Non-budgetary**	...	**43,196,000**	...	**20,400,000**
						Minerals and Earth Sciences Program				
...	246,520,080	...	...	246,520,080	25	Operating expenditures				
...	...	5,916,000	...	5,916,000	25c	Operating expenditures				
...	...	1	...	1	25e	Transfer of $816,619 from Energy, Mines and Resources Vote 10				
...	...	...	816,619	816,619		Transfer from: Vote 10				
...	...	...	950,000	950,000		TB Vote 5 [1]				
...	...	...	197,965	197,965		TB Vote 10 [1]				
...	246,520,080	5,916,001	1,964,584	254,400,665		Total--Vote 25	254,350,096	50,569	...	253,044,716

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	33,363,000	...	...	33,363,000	30	Capital expenditures				
...	...	1,500,000	...	1,500,000	30c	Capital expenditures				
...	33,363,000	1,500,000	...	34,863,000		Total--Vote 30	33,306,399	1,556,601	...	28,077,222
...	33,840,000	...	...	33,840,000	35	Grants and contributions				
...	...	1,556,000	...	1,556,000	35c	Grants and contributions				
...	33,840,000	1,556,000	...	35,396,000		Total--Vote 35	35,285,318	110,682	...	30,551,737
...	19,625,000	...	1,496,000	21,121,000	(S)	Contributions to employee benefit plans	21,121,000	...	...	19,586,000
...	...	...	12,031	12,031	(S)	Refunds of amounts credited to revenue in previous years	12,031	...	...	9,736
...	**333,348,080**	**8,972,001**	**3,472,615**	**345,792,696**		**Total Program--Budgetary**	**344,074,844**	**1,717,852**	**...**	**331,269,411**
51,331,375	**710,039,490**	**379,548,001**	**519,152,964**	**1,660,071,830**		**Total Department--Budgetary**	1,044,510,769	**545,828,741**	**69,732,320**	**1,533,317,205** [2]
42,196,000	**1,000,000**	...	...	**43,196,000**		**Non-budgetary**	...	**43,196,000**	...	**20,400,000**
						Atomic Energy Control Board				
...	21,313,000	...	...	21,313,000	40	Program expenditures	20,706,532	606,468	...	20,273,963
...	2,016,000	...	154,000	2,170,000	(S)	Contributions to employee benefit plans	2,170,000	...	...	2,020,000
...	**23,329,000**	...	**154,000**	**23,483,000**		**Total Program--Budgetary**	**22,876,532**	**606,468**	**...**	**22,293,963**
						Atomic Energy of Canada Limited				
...	169,276,000	...	...	169,276,000	45	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	8,000,000	...	8,000,000	45c	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	169,276,000	8,000,000	...	177,276,000		Total--Vote 45	175,409,618	1,866,382	...	217,581,283
...	**169,276,000**	**8,000,000**	...	**177,276,000**		**Total Program--Budgetary**	**175,409,618**	**1,866,382**	**...**	**217,581,283**
						National Energy Board				
...	23,840,000	...	...	23,840,000	50	Program expenditures	22,492,175	1,347,825	...	22,597,235
...	2,905,000	...	221,000	3,126,000	(S)	Contributions to employee benefit plans	3,126,000	...	...	2,968,000
...	**26,745,000**	...	**221,000**	**26,966,000**		**Total Program--Budgetary**	**25,618,175**	**1,347,825**	**...**	**25,565,235**

						Petro-Canada				
					(S)	Payment to Petro-Canada for the purposes of an advance to Canertech Incorporated in accordance with an Act to amend the Petro-Canada Act	...	18,160,468	...	...
18,160,468	...	...	...	18,160,468						
					(S)	Payment to Petro-Canada to maintain the Imperial Oil Ltd Cold Lake Project in accordance with an Act to amend the Petro-Canada Act	...	44,916	...	...
44,916	...	...	...	44,916						
18,205,384	...	...	...	18,205,384		Total budgetary	...	18,205,384	...	...
					(S)	(L) Advances for loans to, or purchase of preferred shares in, the Corporation pursuant to the Petro-Canada Act, Section 22. Limit $1,000,000,000. (Net)	...	..	27,228,147	...
27,228,147	..	...	...	27,228,147						
						Subscriptions for common shares of the Corporation pursuant to the Petro-Canada Act, Section 5. Limit $4,900,000,000. (Gross)	...	..	3,830,500,000	...
3,830,500,000	..			3,830,500,000						
3,857,728,147	..	...	...	3,857,728,147		Total non-budgetary	...	..	3,857,728,147	...
18,205,384	...	...	...	**18,205,384**		**Total Program--Budgetary**	...	**18,205,384**	...	...
3,857,728,147	...	...	...	**3,857,728,147**		**Non-budgetary**	...	**...**	**3,857,728,147**	**...**
						Petro-Canada International Assistance Corporation				
					55	Payments to Petro-Canada International Assistance Corporation				
...	60,500,000	...	...	60,500,000						
					55e	Payments to Petro-Canada International Assistance Corporation				
...	...	6,900,000	..	6,900,000						
...	60,500,000	6,900,000	...	67,400,000		Total--Vote 55	67,400,000	..	..	28,648,000
...	**60,500,000**	**6,900,000**	**...**	**67,400,000**		**Total Program--Budgetary**	67,400,000	**...**	**...**	**28,648,000**
69,536,759	**989,889,490**	**394,448,001**	**519,527,964**	**1,973,402,214**		**Total Ministry--Budgetary**	1,335,815,094	**567,854,800**	**69,732,320**	**1,827,405,686**[2]
3,899,924,147	**1,000,000**	**...**	**...**	3,900,924,147		**Non-budgetary**	...	**43,196,000**	3,857,728,147	**20,400,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance)

1 Treasury Board Vote 5--Government contingencies
Treasury Board Vote 10--Employment initiatives

2 In accordance with the Canada Petroleum Resources Act dated November 18, 1986, the Environmental Studies Revolving Fund ceased operations on April 1, 1987. The unused authority was transferred to the Environmental Studies Research Fund on April 1, 1987. There was no other use of the appropriation for the 1987/88 fiscal year. The amount of $1,362,000 in the Estimates represented the expected surplus in the Fund in case the legislation would not have been passed. Both revenues and expenditures of the previous year were restated by $824,583.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	7,318,030	700,000	...	-681,682	58,285	...	7,394,633	Direction and co-ordination	7,388,558	6,075	...	6,738,513
...	27,680,380	...	...	-540,112	155,880	-8,480,100	18,816,048	Finance and administration	18,780,875	35,173	...	18,115,290
...	4,792,000	...	2,805	-99,000	34,560	...	4,730,365	Human resources management	4,705,879	24,486	...	4,720,462
...	13,019,000	...	...	-725,000	46,080	...	12,340,080	Communications	12,329,665	10,415	...	12,557,403
...	-8,476,000	...	...	-4,100	...	8,480,100	...	Revenue credited to the vote	...	...	...	...
...	44,333,410	700,000	2,805	-2,049,894	294,805	...	43,281,126	Total--Operating	43,204,977	76,149	...	42,131,668
								Capital				
...	29,000	...	...	238,932	...	...	267,932	Direction and co-ordination	232,854	35,078	...	187,118
...	323,000	...	...	1,237,962	...	...	1,560,962	Finance and administration	1,478,132	82,830	...	1,691,920
...	15,000	...	...	88,000	...	...	103,000	Human resources management	98,207	4,793	...	120,736
...	23,000	...	...	485,000	...	...	508,000	Communications	507,188	812	...	172,515
...	390,000	...	...	2,049,894	...	...	2,439,894	Total--Capital	2,316,381	123,513	...	2,172,289
								Program Summary				
...	7,347,030	700,000	...	-442,750	58,285	...	7,662,565	Direction and co-ordination	7,621,412	41,153	...	6,925,631
...	19,527,380	...	...	693,750	155,880	...	20,377,010	Finance and administration	20,259,007	118,003	...	19,807,210
...	4,807,000	...	2,805	-11,000	34,560	...	4,833,365	Human resources management	4,804,086	29,279	...	4,841,198
...	13,042,000	...	...	-240,000	46,080	...	12,848,080	Communications	12,836,853	11,227	...	12,729,918
...	**44,723,410**	**700,000**	**2,805**	**...**	**294,805**	**...**	**45,721,020**	**Total Program--Budgetary**	**45,521,358**	**199,662**	**...**	**44,303,957**
								Energy Program				
								Operating				
...	8,207,000	...	...	2,841,000	63,840	...	11,111,840	Energy policy	11,077,627	34,213	...	7,858,080
...	55,645,000	...	16,830	-3,784,100	293,306	...	52,171,036	Conservation and renewable energy	52,081,509	89,527	...	...
...	14,024,000	...	...	-240,100	-8,753	...	13,775,147	Energy commodities	13,002,434	772,713	...	...
...	12,356,000	...	...	-164,000	92,438	...	12,284,438	Petroleum ownership, control and incentives	9,690,359	2,594,079	...	18,106,261
579,673	7,940,000	...	...	...	3,544,413	-2,764,000	9,300,086	Administration of Frontier Oil and Gas Lands	7,487,293	1,812,793	...	6,554,664
...	4,266,000	...	...	309,100	31,920	...	4,607,020	Program management and support	4,606,984	36	...	1,499,599
...	...	8,328,000	...	-738,000	...	...	7,590,000	Canadian exploration and development incentive	5,086,778	2,503,222	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	76,256,777
...	-2,764,000	...	...	...	...	2,764,000	...	Revenue credited to the vote	...	...	...	...
579,673	99,674,000	8,328,000	16,830	-1,776,100	4,017,164	...	110,839,567	Total--Operating	103,032,984	7,806,583	...	110,275,381

								Capital					
...	36,000	...	...	178,800	...	...	214,800	Energy policy	214,285	515	...	158,545
...	143,000	...	...	893,000	...	...	1,036,000	Conservation and renewable energy	1,035,942	58	...	...
...	84,000	...	...	240,100	...	...	324,100	Energy commodities	324,100	...	...	...
...	75,000	...	...	64,000	...	...	139,000	Petroleum ownership, control and incentives	138,445	555	...	134,591
...	56,000	...	...	...	...	...	56,000	Administration of Frontier Oil and Gas Lands	5,226	50,774	...	271,470
...	36,000	...	...	62,200	...	...	98,200	Program management and support	98,124	76	...	16,359
...	...	1,048,000	...	338,000	...	...	1,386,000	Canadian exploration and development incentive	1,385,556	444	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	883,265
...	430,000	1,048,000	...	1,776,100	...	...	3,254,100	Total--Capital	3,201,678	52,422	...	1,464,230
								Transfer payments				
...	125,000	...	...	544,697	...	...	669,697	Energy policy	669,697	...	...	417,690
...	33,066,000	...	...	-3,064,423	...	...	30,001,577	Conservation and renewable energy	29,146,431	855,146	...	58,138,211
...	23,572,000	-3,000,000	...	1,499,262	499,406,966	...	521,478,228	Energy commodities	-38,193,134[1]	559,671,362[1]	...	103,158,525[1]
...	130,000,000	...	...	...	...	...	130,000,000	Petroleum ownership, control and incentives	154,474,286	-24,474,286	...	948,404,116
50,751,702	44,020,000	13,500,000	...	...	12,758,398	...	121,030,100	Administration of Frontier Oil and Gas Lands	51,297,780	...	69,732,320	22,904,483
...	1,081,000	...	...	203,845	...	...	1,284,845	Program management and support	1,284,845	...	...	1,480,923
...	...	350,000,000	...	...	...	...	350,000,000	Canadian exploration and development incentive	350,000,000	...	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	-88,499,722
50,751,702	231,864,000	360,500,000	...	-816,619	512,165,364	...	1,154,464,447	Total--Transfer payments	548,679,905	536,052,222	69,732,320	1,046,004,226
								Non-budgetary				
...	1,000,000	...	...	...	...	...	1,000,000	Energy commodities	...	1,000,000	...	...
42,196,000	...	...	...	...	...	...	42,196,000	Co-operative Energy Corporation shares	...	42,196,000	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	20,400,000
42,196,000	1,000,000	...	...	...	...	...	43,196,000	Total--Non-budgetary	...	43,196,000	...	20,400,000
								Program Summary				
...	8,368,000	...	...	3,564,497	63,840	...	11,996,337	Energy policy	11,961,609	34,728	...	8,434,315
...	88,854,000	...	16,830	-5,955,523	293,306	...	83,208,613	Conservation and renewable energy	82,263,882	944,731	...	58,138,211
...	37,680,000	-3,000,000	...	1,499,262	499,398,213	...	535,577,475	Energy commodities--Budgetary	-24,866,600[1]	560,444,075[1]	...	103,158,525[1]
...	1,000,000	...	...	...	...	...	1,000,000	Non-budgetary	...	1,000,000	...	...
...	142,431,000	...	...	-100,000	92,438	...	142,423,438	Petroleum ownership, control and incentives	164,303,090	-21,879,652	...	966,644,968
51,331,375	49,252,000	13,500,000	...	...	16,302,811	...	130,386,186	Administration of Frontier Oil and Gas Lands	58,790,299	1,863,567	69,732,320	29,730,617
...	5,383,000	...	...	575,145	31,920	...	5,990,065	Program management and support	5,989,953	112	...	2,996,881
...	...	359,376,000	...	-400,000	...	...	358,976,000	Canadian exploration and development incentive	356,472,334	2,503,666	...	...
42,196,000	...	...	...	...	...	...	42,196,000	Co-operative Energy Corporation shares--Non-budgetary	...	42,196,000	...	...

Programs by Activity--*Continued*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	...	...	...	Activities not required for the current year--Budgetary	...	...	...	-11,359,680
...	...	...	...	...	...	...	...	Non-budgetary	...	...	...	20,400,000
51,331,375	**331,968,000**	**369,876,000**	**16,830**	**-816,619**	**516,182,528**	**...**	**1,268,558,114**	**Total Program--Budgetary**	**654,914,567**	**543,911,227**	**69,732,320**	**1,157,743,837**
42,196,000	**1,000,000**	**...**	**...**	**...**	**...**	**...**	**43,196,000**	**Non-budgetary**	**...**	**43,196,000**	**...**	**20,400,000**
								Minerals and Earth Sciences Program				
								Operating				
...	13,049,000	756,000	...	-511,600	111,177	...	13,404,577	Mineral industry development	13,402,878	1,699	...	10,594,147
...	2,253,000	...	...	-517,000	-6,457	...	1,729,543	Administration of the Canada Explosives Act	1,729,315	228	...	2,088,096
...	65,933,000	13,000	132,455	955,200	360,720	...	67,394,375	Mineral and energy technology	67,391,494	2,881	...	66,887,776
...	19,779,000	3,075,000	11,220	-652,100	74,800	...	22,287,920	Remote sensing	22,273,337	14,583	...	25,070,350
...	95,443,080	1,822,000	542,590	-125,980	522,368	...	98,204,058	Geological surveys	98,198,107	5,951	...	82,772,852
...	5,135,000	...	...	591,100	1,627	...	5,727,727	Polar continental shelf	5,717,093	10,634	...	6,468,904
...	58,965,000	250,001	141,700	201,419	398,916	...	59,957,036	Surveying and mapping	59,946,198	10,838	...	55,696,584
...	5,588,000	...	320,000	875,580	44,880	...	6,828,460	Program management and support	6,824,705	3,755	...	8,585,488
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	14,473,023
...	266,145,080	5,916,001	1,147,965	816,619	1,508,031	...	275,533,696	Total--Operating	275,483,127	50,569	...	272,637,220
								Capital				
...	113,000	...	...	-90,000	...	...	23,000	Mineral industry development	17,749	5,251	...	190,975
...	52,000	...	...	24,000	...	...	76,000	Administration of the Canada Explosives Act	70,543	5,457	...	60,893
...	6,193,000	...	...	...	...	...	6,193,000	Mineral and energy technology	6,166,868	26,132	...	6,534,445
...	14,299,000	1,500,000	...	-50,000	...	...	15,749,000	Remote sensing	14,352,006	1,396,994	...	7,046,014
...	6,463,000	...	...	500,000	...	...	6,963,000	Geological surveys	6,931,308	31,692	...	5,006,747
...	1,546,000	...	...	-650,000	...	...	896,000	Polar continental shelf	895,691	309	...	718,544
...	4,394,000	...	...	150,000	...	...	4,544,000	Surveying and mapping	4,503,297	40,703	...	5,363,580
...	303,000	...	...	116,000	...	...	419,000	Program management and support	368,937	50,063	...	325,339
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,833,917
...	33,363,000	1,500,000	...	...	...	...	34,863,000	Total--Capital	33,306,399	1,556,601	...	28,080,454
								Transfer payments				
...	18,144,000	1,556,000	...	-175,581	...	...	19,524,419	Mineral industry development	19,524,414	5	...	15,941,255
...	980,000	...	...	67,500	...	...	1,047,500	Mineral and energy technology	1,047,500	...	...	377,037
...	9,577,000	...	...	511,000	...	...	10,088,000	Remote sensing	10,088,000	...	...	9,558,903
...	195,000	...	...	...	...	...	195,000	Surveying and mapping	117,437	77,563	...	76,000
...	4,944,000	...	...	-402,919	...	...	4,541,081	Program management and support	4,507,967	33,114	...	4,598,542
...	33,840,000	1,556,000	...	...	...	...	35,396,000	Total--Transfer payments	35,285,318	110,682	...	30,551,737

								Program Summary				
...	31,306,000	2,312,000	...	−777,181	111,177	...	32,951,996	Mineral industry development	32,945,041	6,955	...	26,726,377
...	2,305,000	...	...	−493,000	−6,457	...	1,805,543	Administration of the Canada Explosives Act	1,799,858	5,685	...	2,148,989
...	73,106,000	13,000	132,455	1,022,700	360,720	...	74,634,875	Mineral and energy technology	74,605,862	29,013	...	73,799,258
...	43,655,000	4,575,000	11,220	−191,100	74,800	...	48,124,920	Remote sensing	46,713,343	1,411,577	...	41,675,267
...	101,906,080	1,822,000	542,590	374,020	522,368	...	105,167,058	Geological surveys	105,129,415	37,643	...	87,779,599
...	6,681,000	...	...	−58,900	1,627	...	6,623,727	Polar continental shelf	6,612,784	10,943	...	7,187,448
...	63,554,000	250,001	141,700	351,419	398,916	...	64,696,036	Surveying and mapping	64,566,932	129,104	...	61,136,164
...	10,835,000	...	320,000	588,661	44,880	...	11,788,541	Program management and support	11,701,609	86,932	...	13,509,369
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	17,306,940
...	**333,348,080**	**8,972,001**	**1,147,965**	**816,619**	**1,508,031**	**...**	**345,792,696**	**Total Program--Budgetary**	**344,074,844**	**1,717,852**	**...**	**331,269,411**
51,331,375	**710,039,490**	**379,548,001**	**1,167,600**	**...**	**517,985,364**	**...**	**1,660,071,830**	**Total Department--Budgetary**	**1,044,510,769**	**545,828,741**	**69,732,320**	**1,533,317,205**
42,196,000	**1,000,000**	**...**	**...**	**...**	**...**	**...**	**43,196,000**	**Non-budgetary**	**...**	**43,196,000**	**...**	**20,400,000**
								Atomic Energy Control Board				
								Operating				
...	22,204,000	...	...	...	154,000	...	22,358,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	21,906,000	452,000	...	21,182,373
								Capital				
...	414,000	...	...	...	...	...	414,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	503,732	−89,732	...	542,090
								Transfer payments				
...	711,000	...	...	...	...	...	711,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	466,800	244,200	...	569,500
...	**23,329,000**	**...**	**...**	**...**	**154,000**	**...**	**23,483,000**	**Total Program--Budgetary**	**22,876,532**	**606,468**	**...**	**22,293,963**
								Atomic Energy of Canada Limited				
								Operating				
...	...	...	...	...	...	...	...	Atomic Energy of Canada Limited	...	...	...	199,689,283
								Capital				
...	...	...	...	...	...	...	...	Atomic Energy of Canada Limited	...	...	...	17,892,000
...	**169,276,000**	**8,000,000**	**...**	**...**	**...**	**...**	**177,276,000**	**Total Program--Budgetary** [3]	**175,409,618**	**1,866,382**	**...**	**217,581,283**
								National Energy Board				
								Operating				
...	26,540,000	...	...	...	221,000	...	26,761,000	Energy regulation and advice	25,077,111	1,683,889	...	24,768,456
								Capital				
...	205,000	...	...	...	...	...	205,000	Energy regulation and advice	541,064	−336,064	...	796,779
...	**26,745,000**	**...**	**...**	**...**	**221,000**	**...**	**26,966,000**	**Total Program--Budgetary**	**25,618,175**	**1,347,825**	**...**	**25,565,235**

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Petro-Canada				
								Operating				
18,205,384		...	...	...	...	...	18,205,384	Petro-Canada	...	18,205,384	...	...
								Non-budgetary				
3,857,728,147		...	...	...	...	...	3,857,728,147	Petro-Canada	...	...	3,857,728,147	...
18,205,384		...	...	...	...	...	18,205,384	**Total Program--Budgetary**	...	**18,205,384**	...	...
3,857,728,147		...	...	...	...	...	3,857,728,147	**Non-budgetary**	...	...	**3,857,728,147**	...
								Petro-Canada International Assistance Corporation				
								Operating				
...	60,500,000	6,900,000	...	...	...	...	67,400,000	Petro-Canada International Assistance Corporation	67,400,000	...	...	28,648,000
...	**60,500,000**	**6,900,000**	...	...	...	...	67,400,000	**Total Program--Budgetary**	67,400,000	...	...	**28,648,000**
69,536,759	**989,889,490**	**394,448,001**	**1,167,600**	...	**518,360,364**	...	1,973,402,214	**Total Ministry--Budgetary**	**1,335,815,094**	**567,854,800**	**69,732,320**	**1,827,405,686**
3,899,924,147	**1,000,000**	...	...	...	...	...	3,900,924,147	**Non-budgetary**	...	**43,196,000**	**3,857,728,147**	**20,400,000**

[1] Includes revenue credited to the vote in the amount of $53,930,117 for 1987-88 and $8,871,041 for 1986-87.
[2] The breakdown by type of expenditure is not available.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Energy Program				
							Grants				
							Energy policy				
...	125,000	...	...	...	...	125,000	University of Calgary for the Canadian Energy Research Institute	125,000	...	...	125,000
							Administration of Frontier Oil and Gas Lands				
...	3,000,000	-3,000,000	...	...	...	...	(S) Payment to Nova Scotia for the Offshore Oil and Gas Resource Revenue Fund established under the Canada/Nova Scotia Oil and Gas Agreement Act	...	...	...	...
							Program management and support				
...	50,000	...	...	-9,500	...	40,500	In support of organizations associated with the research, development, management and promotion of energy-related issues	40,500	...	...	47,500
...	**3,175,000**	**-3,000,000**	**...**	**-9,500**	**...**	**165,500**	**Total--Grants**	**165,500**	**...**	**...**	**172,500**
							Contributions				
							Energy policy				
...	...	...	...	51,000	...	51,000	In support of Laval University for the Green scholarship program	51,000	...	...	160,000
...	...	...	...	493,697	...	493,697	In support of the 14th Congress of the World Energy Conference	493,697	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	132,690
...	...	...	...	544,697	...	544,697		544,697	...	...	292,690
							Conservation and renewable energy				
...	4,200,000	...	...	-1,838,526	...	2,361,474	In support of solar heating demonstration projects	2,361,474	...	...	4,977,174
...	185,000	...	...	519	...	185,519	In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification	185,519	...	...	1,000,000
...	2,762,000	...	...	-428,166	...	2,333,834	In support of the Remote Community Demonstration Program	2,333,834	...	...	653,353
...	20,000	...	...	...	...	20,000	Canadian Home Insulation Program: contributions to individuals	663	19,337	...	87,516
...	885,000	...	...	-81,740	...	803,260	In support of low cost energy conservation initiatives	803,260	...	...	...

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	6,200,000	...	...	-2,942,989	...	3,257,011	In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	2,421,203	835,808	...	14,741,460
...	1,000,000	...	...	-360,800	...	639,200	In support of super energy efficient housing demonstrations	639,200	...	...	1,147,800
...	7,389,000	...	...	1,021,722	...	8,410,722	In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation and oil substitution by conventional fuels	8,410,721	1	...	...
...	960,000	...	...	1,558,754	...	2,518,754	In support of biomass combustion systems in Prince Edward Island	2,518,754	...	...	1,071,554
...	4,965,000	...	...	886,441	...	5,851,441	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	5,851,441	...	...	2,387,103
...	2,300,000	...	...	-1,295,951	...	1,004,049	In support of joint projects for energy efficient housing	1,004,049	...	...	588,493
...	1,000,000	...	...	443,578	...	1,443,578	In support of national projects for energy efficient housing	1,443,578	...	...	624,874
...	1,200,000	...	...	-47,285	...	1,152,715	In support of renewable energy research and development	1,152,715	...	...	248,822
...	...	...	...	20,020	...	20,020	Oil substitution--Conversion assistance	20,020	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	30,610,062
...	33,066,000	...	...	-3,064,423	...	30,001,577		29,146,431	855,146	...	58,138,211
							Energy commodities				
...	2,830,000	...	...	650,504	...	3,480,504	Natural gas laterals program	3,480,504	...	...	7,589,989
...	1,695,000	...	...	358,332	...	2,053,332	Canada-Saskatchewan Agreement on Fossil Fuel Research, Development and Demonstration [1981]	2,053,332	...	...	1,201,495
...	50,000	...	...	...	...	50,000	In support of a transportation energy conservation task force	50,000	...	...	50,000
...	1,400,000	...	...	-586,030	...	813,970	In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation and oil substitution by conventional fuels	813,970	...	...	...
...	250,000	...	...	-17,699	...	232,301	In support of low cost energy conservation initiatives	232,301	...	...	...
...	535,000	...	...	-17,140	...	517,860	In support of commercial-scale demonstration of advanced electrolytic hydrogen production	517,860	...	...	104,257

							In support of Government-industry activities				
...	80,000	...	...	258,601	...	338,601	for development of new liquid fuels	338,601	...	...	50,000
							Federal share of the Canadian Electrical Asso-				
...	1,732,000	...	...	...	...	1,732,000	ciation Research and Development Program	1,732,000	...	...	3,132,000
							(S) Payments to Interprovincial Pipe Line				
							Limited in respect of deficiencies in-				
							curred by the Company in connection				
							with the construction and operation of				
							the Montreal extension of the Inter-				
...	15,000,000	-3,000,000	...	...	-593,034	11,406,966	provincial Pipe Line System	11,406,966	...	...	10,205,065
...	...	...	...	200,000	...	200,000	In support of Manitoba Hydro Electric Board	200,000	...	...	...
							Joint Canada-Saskatchewan program for the				
							development of heavy oil recovery technol-				
...	...	...	...	215,668	...	215,668	ogy [1976]	215,668	...	...	82,505
							In support of conversion or purchase of				
...	...	...	...	437,026	...	437,026	natural gas vehicles	409,210	27,816	...	...
...	...	...	...	...	500,000,000	500,000,000	(S) Petroleum compensation	-5,713,429[1]	505,713,429[1]	...	6,540,521[1]
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	83,073,734
...	23,572,000	-3,000,000	...	1,499,262	499,406,966	521,478,228		15,736,983[1]	505,741,245[1]	...	112,029,566[1]
							Petroleum ownership, control and incentives				
							Payments for the purposes of the Petroleum				
...	130,000,000	...	...	...	...	130,000,000	Incentives Program Act	154,474,286	-24,474,286	...	948,404,116
							Administration of Frontier Oil and Gas Lands				
							(S) In support of infrastructural costs				
							directly or indirectly relating to the				
							exploration for or development, produc-				
							tion or transportation of oil and gas				
50,751,702	40,000,000	-5,000,000	...	...	15,000,000	100,751,702	in the offshore area of Nova Scotia	31,019,382	...	69,732,320	...
							(S) Under Section 49[9] of the Canada Oil				
							and Gas Act for such environmental or				
							social studies as the Minister determines				
...	1,020,000	...	...	...	-1,020,000	...	are necessary	...	...	...	2,088,528
							(S) In support of infrastructural costs				
							directly or indirectly relating to the				
							exploration for or development, produc-				
							tion or transportation of oil and gas in				
...	...	19,000,000	...	...	-896,951	18,103,049	the offshore area of Newfoundland	18,103,049	...	...	18,579,972
							(S) Contribution to the Canada/Newfound-				
...	...	2,500,000	...	...	-324,651	2,175,349	land Offshore Petroleum Board	2,175,349	...	...	2,235,983
50,751,702	41,020,000	16,500,000	...	...	12,758,398	121,030,100		51,297,780	...	69,732,320	22,904,483
							Program management and support				
							In support of organizations associated with				
							the research, development, management and				
...	331,000	...	...	169,734	...	500,734	promotion of energy-related issues	500,734	...	...	428,257
							Class contributions to the International				
							Energy Agency or its agents for energy re-				
							search and development projects relevant				
...	700,000	...	...	43,611	...	743,611	to Canadian concerns	743,611	...	...	1,005,166
...	1,031,000	...	...	213,345	...	1,244,345		1,244,345	...	...	1,433,423

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers					Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use					
$	$	$	$	$	$	$		$	$	$	$
...	...	350,000,000	...	...	...	350,000,000	Canadian exploration and development incentive (S) Canadian Exploration and Development Incentive Program payments	350,000,000	...	...	...
...	...	...	...	...	...	...	Market Development Incentives Program Items not required for the current year	...	...	...	-88,499,722
50,751,702	**228,689,000**	**363,500,000**	**...**	**-807,119**	**512,165,364**	**1,154,298,947**	**Total--Contributions**	**602,444,522**	**482,122,105**	**69,732,320**	**1,054,702,767**
							Program Summary by Activity				
...	125,000	...	...	544,697	...	669,697	Energy policy	669,697	...	...	417,690
...	33,066,000	...	...	-3,064,423	...	30,001,577	Conservation and renewable energy	29,146,431	855,146	...	58,138,211
...	23,572,000	-3,000,000	...	1,499,262	499,406,966	521,478,228	Energy commodities	15,736,983[1]	505,741,245[1]	...	112,029,566[1]
...	130,000,000	...	...	...	...	130,000,000	Petroleum ownership, control and incentives	154,474,286	-24,474,286	...	948,404,116
50,751,702	44,020,000	13,500,000	...	...	12,758,398	121,030,100	Administration of Frontier Oil and Gas Lands	51,297,780	...	69,732,320	22,904,483
...	1,081,000	...	...	203,845	...	1,284,845	Program management and support	1,284,845	...	...	1,480,923
...	...	350,000,000	...	...	...	350,000,000	Canadian exploration and development incentive	350,000,000	...	...	...
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	-88,499,722
50,751,702	**231,864,000**	**360,500,000**	**...**	**-816,619**	**512,165,364**	**1,154,464,447**	**Total Program**	**602,610,022**[1]	**482,122,105**[1]	**69,732,320**	**1,054,875,267**[1]
							Minerals and Earth Sciences Program				
							Grants				
...	...	...	...	...	...	...	Surveying and mapping Items not required for the current year	...	...	...	76,000
...	1,398,000	...	...	...	...	1,398,000	Program management and support In aid of earth sciences, energy and minerals research	1,398,000	...	...	1,398,000
...	156,000	...	...	-1,100	...	154,900	Grants to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource related issues	149,900	5,000	...	150,450
...	1,554,000	...	...	-1,100	...	1,552,900		1,547,900	5,000	...	1,548,450
...	**1,554,000**	**...**	**...**	**-1,100**	**...**	**1,552,900**	**Total--Grants**	**1,547,900**	**5,000**	**...**	**1,624,450**
							Contributions				
...	196,000	...	...	...	...	196,000	Mineral industry development Queen's University--Centre for Resource Studies	196,000	...	...	195,000
...	1,750,000	...	...	990,910	...	2,740,910	Contribution to the Asbestos Strategy	2,740,909	1	...	2,250,000
...	1,021,000	...	...	-23,500	...	997,500	Contribution to the Province of Newfoundland for program delivery under the Mineral Development Agreement	997,500	...	...	1,062,796

...	900,000	190,000	...	-11,291	...	1,078,709	Contribution to the Province of British Columbia for program delivery under the Mineral Development Agreement	1,078,708	1	...	1,011,382
...	1,078,000	...	...	-128,000	...	950,000	Contribution to the Province of Ontario for program delivery under the Mineral Development Agreement	950,000	...	...	953,653
...	8,700,000	1,152,000	...	-398,307	...	9,453,693	Contribution to the Province of Quebec for program delivery under the Mineral Development Agreement	9,453,691	2	...	9,194,314
...	659,000	...	...	70,000	...	729,000	Contribution to the Province of New Brunswick for program delivery under the Mineral Development Agreement	729,000	...	...	407,000
...	699,000	214,000	...	-383,938	...	529,062	Contribution to the Province of Nova Scotia for program delivery under the Mineral Development Agreement	529,062	...	...	798,044
...	77,000	...	...	-7,455	...	69,545	Contribution to the Province of Prince Edward Island for program delivery under the Mineral Development Agreement	69,544	1	...	64,066
...	2,000,000	...	...	...	...	2,000,000	Contribution for the development and commercialization of new coal utilization technology	2,000,000	...	...	...
...	70,000	...	...	...	...	70,000	Canadian Electrical Association related to flue-gas desulphurization	70,000	...	...	...
...	994,000	...	...	-284,000	...	710,000	Contribution to the Province of Quebec related to the Eastern Quebec-Development Plan	710,000	...	...	5,000
...	18,144,000	1,556,000	...	-175,581	...	19,524,419		19,524,414	5	...	15,941,255
							Mineral and energy technology				
...	...	...	...	16,250	...	16,250	AOSTRA Phase III	16,250	...	...	...
...	980,000	...	...	51,250	...	1,031,250	Alberta Oil Sands Technology and Research Authority (AOSTRA)	1,031,250	...	...	333,537
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	43,500
...	980,000	...	...	67,500	...	1,047,500		1,047,500	...	...	377,037
							Remote sensing				
...	9,577,000	...	...	511,000	...	10,088,000	Contribution to the European Space Agency	10,088,000	...	...	9,558,903
							Surveying and mapping				
...	195,000	...	...	...	...	195,000	5th Annual UN Conference on standardization of geographical names	117,437	77,563	...	...
							Program management and support				
...	278,000	...	...	34,381	...	312,381	Contributions to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource-related issues	284,267	28,114	...	3,050,092
...	...	...	...	67,000	...	67,000	Gas Research Institute	67,000	...	...	...
...	3,112,000	...	...	-503,200	...	2,608,800	Contribution to the National Science Foundation, Washington DC	2,608,800	...	...	...
...	3,390,000	...	...	-401,819	...	2,988,181		2,960,067	28,114	...	3,050,092
...	**32,286,000**	**1,556,000**	**...**	**1,100**	**...**	**33,843,100**	**Total--Contributions**	**33,737,418**	**105,682**	**...**	**28,927,287**

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	18,144,000	1,556,000	...	-175,581	...	19,524,419	Mineral industry development	19,524,414	5	...	15,941,255
...	980,000	...	...	67,500	...	1,047,500	Mineral and energy technology	1,047,500	...	...	377,037
...	9,577,000	...	...	511,000	...	10,088,000	Remote sensing	10,088,000	...	...	9,558,903
...	195,000	...	...	...	...	195,000	Surveying and mapping	117,437	77,563	...	76,000
...	4,944,000	...	...	-402,919	...	4,541,081	Program management and support	4,507,967	33,114	...	4,598,542
...	**33,840,000**	**1,556,000**	...	...	...	**35,396,000**	**Total Program**	**35,285,318**	**110,682**	...	**30,551,737**
50,751,702	**265,704,000**	**362,056,000**	...	**-816,619**	**512,165,364**	**1,189,860,447**	**Total Department**	**637,895,340**	**482,232,787**	**69,732,320**	**1,085,427,004**
							Atomic Energy Control Board				
							Grants				
							Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
							Grants to support non-profit organizations which are furthering the development of nuclear safety standards				
...	12,000	...	...	...	...	12,000		12,000	...	...	7,500
...	**12,000**	...	...	...	...	**12,000**	**Total--Grants**	**12,000**	...	...	**7,500**
							Contributions				
							Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
							Contributions for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency				
...	699,000	...	...	...	...	699,000		454,800	244,200	...	562,000
...	**699,000**	...	...	...	...	**699,000**	**Total--Contributions**	**454,800**	**244,200**	...	**562,000**
...	**711,000**	...	...	...	...	**711,000**	**Total Program**	**466,800**	**244,200**	...	**569,500**
50,751,702	**266,415,000**	**362,056,000**	...	**-816,619**	**512,165,364**	**1,190,571,447**	**Total Ministry**	**638,362,140**	**482,476,987**	**69,732,320**	**1,085,996,504**

(S) Statutory transfer payment.

1 Does not include revenue credited to the vote in the amount of $53,930,117 for 1987-88 and $8,871,041 for 1986-87.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Administration Program			
Budgetary (respendable revenues)			
Finance and administration			
Services and service fees	8,476,000	7,937,153	9,107,160
Total Program--Budgetary	**8,476,000** [1]	**7,937,153**	**9,107,160**
Energy Program			
Budgetary (respendable revenues)			
Administration of Frontier Oil and Gas Lands			
Environmental studies--Other non-tax revenue [2]	2,764,000	...	... [2]
Petroleum compensation			
Other non-tax revenue	...	53,930,117	8,871,041
Total Program--Budgetary	**2,764,000**	**53,930,117**	**8,871,041** [2]
Total Department--Budgetary	**11,240,000**	**61,867,270**	**17,978,201** [2]
Total Ministry--Budgetary	**11,240,000**	**61,867,270**	**17,978,201** [2]

[1] Does not include an increase of $4,100 in revenue credited to the vote.
[2] In accordance with the Canada Petroleum Resources Act dated November 18, 1986, the Environmental Studies Revolving Fund ceased operations on April 1, 1987. The amount of $2,764,000 represented the expected receipts in the event that legislation would not have been passed in time for the 1987-88 fiscal year. Previous year's figures have been restated by $824,583.

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	10,215	54,949
Adjustment to prior year's Payables at Year End (PAYE)	1,020,334	498,762
	1,030,549	553,711
Privileges, licences and permits	...	27
Services and service fees	565	1,667
Proceeds from sales	164	352
Other non-tax revenue	127,757	107,512
Total Program	**1,159,035**	**663,269**
Energy Program		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Atomic Energy of Canada Limited	62,246,350	62,964,667
Regional electrical interconnections	11,755,437	22,333,416
Hydro-Quebec Research Institute	1,165,598	1,210,975
NewGrade Energy Inc.	2,365,238	...
	77,532,623	86,509,058
Refunds of previous years' expenditure--		
Refunds of expenditures pertaining to purchased operating goods or services	162,953	121,079
Refund of transfer payments--Subsidies and capital assistance	53,339,799	63,491,721
Refund from Canertech	...	9,039,532
Refund of transfer payments to persons	340,780	642,670
Other refunds	72,766	276,841
Adjustment to prior year's Payables at Year End (PAYE)	52,995,090	25,813,786
	106,911,388	99,385,629
Privileges, licences and permits--		
Public lands--Oil and gas royalties	3,042,113	2,325,912
Other	137,272	454,582
	3,179,385	2,780,494
Proceeds from sales	647	1,618

Revenue--*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue--		
Manitoba Hydro Lease	17,500,000	15,000,000
NewGrade Energy Inc.--Co-Op Upgrader Project	250,000	...
Interest on overpayment pertaining to the Petroleum Incentives Program	3,871,370	7,718,291
Environmental Studies Revolving Fund--Collection of levies	...	824,583 [2]
Other	4,538	749,564
	21,625,908	24,292,438
Total Program	**209,249,951**	**212,969,237**
Minerals and Earth Sciences Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	347,989	221,075
Adjustment to prior year's Payables at Year End (PAYE)	721,126	393,060
	1,069,115	614,135
Privileges, licences and permits	589,003	1,086,316
Services and service fees	2,138,593	1,271,890
Proceeds from sales--		
Charts, maps and plans	3,290,832	3,269,089
Air photos and prints	721,235	825,294
Landsat products	653,846	627,485
Other	490,797	458,299
	5,156,710	5,180,167
Other non-tax revenue	65,146	39,161
Total Program	**9,018,567**	**8,191,669**
Total Department	**219,427,553**	**221,824,175**
Atomic Energy Control Board		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	11,173	7,134
Adjustment to prior year's Payables at Year End (PAYE)	61,019	10,762
	72,192	17,896
Privileges, licences and permits	...	1,009
Services and service fees	1,918	11,390
Other non-tax revenue	4,926	30,316
Total Program	**79,036**	**60,611**
National Energy Board		
Tax Revenue--		
Oil export charges	1,630,032	111,122
Less: refund of overpayments	769,149	4,985
Total Tax Revenue	**860,883**	**106,137**
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	24,557	14,835
Adjustment to prior year's Payables at Year End (PAYE)	15,739	6,661
	40,296	21,496
Services and service fees	20,950	207,698
Proceeds from sales	1,645	3,615
Other non-tax revenue	5,799	19,180
Total Non-Tax Revenue	**68,690**	**251,989**
Total Program	**929,573**	**358,126**
Ministry Summary		
Tax Revenue--		
Oil export charges	860,883	106,137
Total Tax Revenue	860,883	106,137
Non-Tax Revenue--		
Return on investments	77,532,623	86,509,058
Refunds of previous years' expenditure	109,123,540	100,592,867
Privileges, licences and permits	3,768,388	3,867,846
Services and service fees	2,162,026	1,492,645
Proceeds from sales	5,159,166	5,185,752
Other non-tax revenue	21,829,536	24,488,607
Total Non-Tax Revenue	219,575,279	222,136,775
Total Ministry	**220,436,162**	**222,242,912**

[1] Interest unless otherwise indicated.

[2] The Environmental Studies Revolving Fund became the Environmental Studies Research Fund (a consolidated specified purpose account) on April 1, 1987, and as such, is not reported in the ministerial section. Both revenues and expenditures of the previous year were restated by $824,583.

SECTION 8

1987-88
PUBLIC ACCOUNTS

Environment

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Department

Administration Program

Objective

To provide policy direction, management and services to the Department and to provide for environmental assessment review.

Activity Description

Federal Environmental Assessment Review Office

Administration of the Environmental Assessment and Review Process (EARP), the provision of advice, policy guidelines and administrative procedures for process implementation to participating agencies, the establishment of independent panels for the public review of federal projects that are likely to have significant adverse environmental effects, the evaluation of the overall performance of EARP, and recommendation for appropriate adjustments in policy.

Administration

Office of the Minister of Environment, the Deputy Minister and the Canadian Environmental Advisory Council; policy development systems and advice, integrated planning system, and co-ordination of research and intergovernmental affairs; policy and functional direction and co-ordination of financial management and budgeting, personnel services, information, management improvement services, biometric and computer services, materiel and property management, and emergency planning.

Environmental Services Program

Objective

To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the wildlife and inland water resources of the nation.

Activity Description

Conservation and Protection

The provision of policy, plans, information and agreements for the management of water, wildlife and land resources, on a sustainable basis; monitoring and the provision of data on the quantity, quality and uses of water, land and wildlife resources; research on chemical, physical, biological and socio-economic processes to identify trends and problems, to predict future impacts and to mitigate deleterious impacts on the environment; negotiation and protection of Canada's interest in transboundary waters, migratory birds and other wildlife; regulation and enforcement of international and federal-provincial agreements as well as federal legislation for the protection and apportionment of water, land and wildlife resources; prevention of environmental threats arising from human activities; inspection, analysis and enforcement to ensure effective application of chemicals control legislation and pollution control regulations; development of joint legislation and pollution control activities with provincial and other governments; development and demonstration of pollution control technologies; review of pollution abatement proposals; coordination of national responses to environmental crises; abatement of pollution; socio-economic impact assessment and interpretation of the relative significance of environmental threats; and the coordination and management of programs to resolve environmental issues.

Atmospheric Environment

Provides historical, current and predictive meteorological, sea state and ice information for all areas of Canada, and contiguous waters; provides advice and consultation on the impact of meteorological, sea state and ice conditions on human activities and on the applications of meteorological knowledge to weather sensitive operations; provides assessments of the impact of human activities on the atmospheric environment; conducts research in the behaviour of the atmosphere and its inter-environmental reactions, in wind-wave mechanisms and in the dynamics of ice in navigable waters; develops, tests and calibrates standard meteorological instruments; formulates national ambient air quality objectives; conducts research and provides information, advice and consultation on the meteorological aspects of air quality and of noise intensity and propagation; develops and conducts professional and technical meteorological training programs; provides meteorological library services; participates in international scientific and operational programs and undertakes special field surveys in support of Canadian programs to assist individual nations.

Parks Program

Objective

To protect those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways that leave that heritage unimpaired for future generations.

Activity Description

Park Operation

The protection, resource management, operation and maintenance of National Parks, Historic Parks and Sites, Canals and other heritage areas; the delivery of interpretation, information and visitor service programs to the public.

Park Development

The development and implementation of legislation, policy, research and planning; the establishment and development of new protected heritage areas and resources; the completion or enhancement of existing parks and heritage areas.

Program Management and Technical Services

The provision of management direction to the Program; the provision of engineering and architectural services; and the provision of general administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	33,781,000	...	...	33,781,000	1	**Program expenditures**				
...	...	...	13,450	13,450		**Transfer from TB Vote 10** [1]				
...	33,781,000	...	13,450	33,794,450		Total--Vote 1	33,707,489	86,961	...	38,122,307
...	39,530	...	6,445	45,975	(S)	Minister of Environment--Salary and motor car allowance	45,975	...	...	41,098
...	3,036,000	...	231,000	3,267,000	(S)	Contributions to employee benefit plans	3,267,000	...	...	3,593,000
...	**36,856,530**	...	**250,895**	**37,107,425**		**Total Program--Budgetary**	**37,020,464**	**86,961**	...	**41,756,405**
						Environmental Services Program				
...	309,219,000	...	...	309,219,000	5	**Operating expenditures**				
...	...	798,886	...	798,886	5e	**Operating expenditures**				
...	...	...	2,600,000	2,600,000		**Transfer from: TB Vote 5** [1]				
...	...	...	422,939	422,939		**TB Vote 10** [1]				
...	309,219,000	798,886	3,022,939	313,040,825		Total--Vote 5	309,479,752	3,561,073	...	303,840,066
...	49,118,000	...	...	49,118,000	10	**Capital expenditures**				
...	...	820,000	...	820,000	10c	**Capital expenditures**				
...	...	2,067,000	...	2,067,000	10e	**Transfer of $1,083,000 from Environment Vote 15**				
...	...	...	1,083,000	1,083,000		**Transfer from Vote 15**				
...	49,118,000	2,887,000	1,083,000	53,088,000		Total--Vote 10	53,083,774	4,226	...	45,104,363
...	24,620,250	...	...	24,620,250	15	**Grants and contributions**				
...	...	225,000	...	225,000	15c	**Grants and contributions**				
...	...	...	−1,083,000	−1,083,000		**Transfer to Vote 10**				
...	24,620,250	225,000	−1,083,000	23,762,250		Total--Vote 15	22,069,853	1,692,397	...	20,681,218
...	30,362,000	...	2,314,000	32,676,000	(S)	Contributions to employee benefit plans	32,676,000	...	...	29,902,000
...	**413,319,250**	**3,910,886**	**5,336,939**	**422,567,075**		**Total Program--Budgetary**	**417,309,379**	**5,257,696**	...	**399,527,647**
						Parks Program				
...	208,489,000	...	...	208,489,000	20	**Operating expenditures**				
...	...	2,372,000	...	2,372,000	20c	**Operating expenditures**				
...	...	300,000	...	300,000	20e	**Operating expenditures**				
...	...	...	361,811	361,811		**Transfer from TB Vote 10** [1]				
...	208,489,000	2,672,000	361,811	211,522,811		Total--Vote 20	208,710,998	2,811,813	...	201,593,948

...	85,640,000	...	...	85,640,000	25	Capital expenditures				
...	...	2,379,000	...	2,379,000	25c	Capital expenditures				
...	...	8,252,000	...	8,252,000	25e	Capital expenditures				
...	...	...	-271,813	-271,813		Reserved allotment--Over-expenditure of previous year's authority				
...	85,640,000	10,631,000	-271,813	95,999,187		Total--Vote 25	95,445,973	553,214	...	94,241,253
					30	National Battlefields Commission--Operating expenditures				
...	2,023,000	...	...	2,023,000						
...	...	...	32,000	32,000		Transfer from TB Vote 5 [1]				
...	2,023,000	...	32,000	2,055,000		Total--Vote 30	2,052,378	2,622	...	2,250,465
...	22,578,000	...	1,721,000	24,299,000	(S)	Contributions to employee benefit plans	24,299,000	...	...	22,130,000
					(S)	Refunds of amounts credited to revenue in previous years	3,031	...	...	7,523
...	...	...	3,031	3,031						
...	...	...	45,223	45,223	(S)	Federal Court awards	45,223	...	...	...
...	318,730,000	13,303,000	1,891,252	333,924,252		**Total Program--Budgetary**	330,556,603	3,367,649	...	320,223,189
...	768,985,780	17,213,886	7,479,086	793,598,752		**Total Ministry--Budgetary**	784,886,446	8,712,306	...	761,507,241

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	3,888,000	...	...	−50,000	16,000		3,854,000	Federal Environmental Assessment Review Office	3,853,700	300	...	3,504,900
...	32,637,690	...	13,450	−1,576,000	221,445	...	31,296,585	Administration	31,210,777	85,808	...	36,256,323
...	36,525,690	...	13,450	−1,626,000	237,445	...	35,150,585	Total--Operating	35,064,477	86,108	...	39,761,223
								Capital				
...	6,000	...	...	25,000	...	...	31,000	Federal Environmental Assessment Review Office	31,000	...	...	35,000
...	179,000	...	...	1,526,000	...	...	1,705,000	Administration	1,704,419	581	...	1,794,362
...	185,000	...	...	1,551,000	...	...	1,736,000	Total--Capital	1,735,419	581	...	1,829,362
								Transfer payments				
...	...	...	...	50,000	...	...	50,000	Federal Environmental Assessment Review Office	50,000	...	...	...
...	145,840	...	...	25,000	...	...	170,840	Administration	170,568	272	...	165,820
...	145,840	...	...	75,000	...	...	220,840	Total--Transfer payments	220,568	272	...	165,820
								Program Summary				
...	3,894,000	...	...	25,000	16,000		3,935,000	Federal Environmental Assessment Review Office	3,934,700	300	...	3,539,900
...	32,962,530	...	13,450	−25,000	221,445	...	33,172,425	Administration	33,085,764	86,661	...	38,216,505
...	**36,856,530**	**...**	**13,450**	**...**	**237,445**	**...**	**37,107,425**	**Total Program--Budgetary**	**37,020,464**	**86,961**	**...**	**41,756,405**
								Environmental Services Program				
								Operating				
...	172,850,000	798,886	2,895,223	2,750,000	1,131,000	−1,182,000	179,243,109	Conservation and protection	177,740,992	1,502,117	...	168,306,604
...	202,440,000	...	127,716	−2,750,000	1,183,000	−34,527,000	166,473,716	Atmospheric environment	164,414,760	2,058,956	...	165,435,462
...	−35,709,000	...	...	...	...	35,709,000	...	Revenue credited to the vote	...	...	...	...
...	339,581,000	798,886	3,022,939	...	2,314,000	...	345,716,825	Total--Operating	342,155,752	3,561,073	...	333,742,066
								Capital				
...	14,047,000	...	...	...	...	...	14,047,000	Conservation and protection	13,594,558	452,442	...	13,215,585
...	35,071,000	2,887,000	...	1,083,000	...	...	39,041,000	Atmospheric environment	39,489,216	−448,216	...	31,888,778
...	49,118,000	2,887,000	...	1,083,000	...	...	53,088,000	Total--Capital	53,083,774	4,226	...	45,104,363

								Transfer payments				
...	23,058,250	225,000	...	-2,103,000	...	...	21,180,250	Conservation and protection	19,506,405	1,673,845	...	19,422,402
...	1,562,000	...	...	1,020,000	...	...	2,582,000	Atmospheric environment	2,563,448	18,552	...	1,258,816
...	24,620,250	225,000	...	-1,083,000	...	...	23,762,250	Total--Transfer payments	22,069,853	1,692,397	...	20,681,218
								Program Summary				
...	208,773,250	1,023,886	2,895,223	647,000	1,131,000	...	214,470,359	Conservation and protection	210,841,955	3,628,404	...	200,944,591
...	204,546,000	2,887,000	127,716	-647,000	1,183,000	...	208,096,716	Atmospheric environment	206,467,424	1,629,292	...	198,583,056
...	**413,319,250**	**3,910,886**	**3,022,939**	**...**	**2,314,000**	**...**	**422,567,075**	**Total Program--Budgetary**	**417,309,379**	**5,257,696**	**...**	**399,527,647**
								Parks Program				
								Operating				
...	165,677,768	480,000	393,811	-13,418	1,769,254	...	168,307,415	Park operation	167,046,098	1,261,317	...	161,768,088
...	18,655,595	1,572,000	...	-48,298	...	...	20,179,297	Park development	18,487,563	1,691,734	...	18,148,600
...	46,873,000	...	...	...	...	...	46,873,000	Program management and technical services	46,997,399	-124,399	...	45,279,600
...	231,206,363	2,052,000	393,811	-61,716	1,769,254	...	235,359,712	Total--Operating	232,531,060	2,828,652	...	225,196,288
								Capital				
...	63,132,000	21,000	...	...	...	...	63,153,000	Park operation	50,550,763	12,602,237	...	60,792,589
...	19,382,000	10,610,000	...	...	-271,813	...	29,720,187	Park development	36,465,519	-6,745,332	...	28,872,464
...	3,229,000	...	...	...	...	...	3,229,000	Program management and technical services	8,590,062	-5,361,062	...	4,672,200
...	85,743,000	10,631,000	...	...	-271,813	...	96,102,187	Total--Capital	95,606,344	495,843	...	94,337,253
								Transfer payments				
...	418,232	...	...	13,418	...	...	431,650	Park operation	430,362	1,288	...	363,638
...	1,361,405	620,000	...	48,298	...	...	2,029,703	Park development	1,988,837	40,866	...	326,010
...	1,000	...	...	...	...	...	1,000	Program management and technical services	...	1,000	...	...
...	1,780,637	620,000	...	61,716	...	...	2,462,353	Total--Transfer payments	2,419,199	43,154	...	689,648
								Program Summary				
...	229,228,000	501,000	393,811	...	1,769,254	...	231,892,065	Park operation	218,027,223	13,864,842	...	222,924,315
...	39,399,000	12,802,000	...	...	-271,813	...	51,929,187	Park development	56,941,919	-5,012,732	...	47,347,074
...	50,103,000	...	...	...	...	...	50,103,000	Program management and technical services	55,587,461	-5,484,461	...	49,951,800
...	**318,730,000**	**13,303,000**	**393,811**	**...**	**1,497,441**	**...**	**333,924,252**	**Total Program--Budgetary**	**330,556,603**	**3,367,649**	**...**	**320,223,189**
...	**768,905,788**	**17,213,886**	**3,430,200**	**...**	**4,048,886**	**...**	**793,598,752**	**Total Ministry--Budgetary**	**784,886,446**	**8,712,306**	**...**	**761,507,241**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Administration Program				
							Contributions				
							Federal Environmental Assessment Review Office				
...	...	...	...	50,000	...	50,000	Contribution to the Government of the Netherlands for the International Commission for Environmental Assessment	50,000	...	...	...
							Administration				
...	145,840	...	...	...	...	145,840	Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	145,568	272	...	145,820
...	...	...	...	25,000	...	25,000	Contribution to the 5th International Conference on Constitutional Law	25,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	20,000
	145,840	...	...	**25,000**	...	170,840		170,568	**272**	...	**165,820**
							Program Summary by Activity				
...	...	...	...	50,000	...	50,000	Federal Environmental Assessment Review Office	50,000	...	...	...
...	145,840	...	...	25,000	...	170,840	Administration	170,568	272	...	165,820
...	**145,840**	...	...	**75,000**	...	**220,840**	**Total Program**	**220,568**	**272**	...	**165,820**
							Environmental Services Program				
							Grants				
							Conservation and protection				
...	7,000	...	...	...	...	7,000	Canadian National Committee of the International Association on Water Pollution Research	5,000	2,000	...	5,000
...	100,000	...	...	...	...	100,000	Creston Valley Wildlife Management	100,000	...	...	100,000
...	20,000	...	...	...	...	20,000	Fur Institute of Canada	20,000	...	...	20,000
...	2,650,000	...	...	...	...	2,650,000	Wildlife Habitat Canada Foundation	2,145,917	504,083	...	1,300,000
...	1,000,000	...	...	...	...	1,000,000	Wildlife Toxicology Fund	909,872	90,128	...	886,252
...	7,000	...	...	...	...	7,000	Canadian Association of Geographers	7,000	...	...	7,000
...	245,000	...	...	...	...	245,000	Environmental non-government organizations	245,000	...	...	150,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	265,000
...	4,029,000	...	...	...	...	4,029,000		3,432,789	596,211	...	2,733,252

						Atmospheric environment				
...	704,000	...	...	...	...	704,000	Meteorological research	704,000	...	...	441,923
...	20,000	...	...	...	...	20,000	Canadian Meteorological and Oceanographic Society	20,000	...	...	20,000
...	10,000	...	...	...	...	10,000	Economic Commission for Europe's Co-operative Program for the monitoring and evaluation of long range transport of air pollutants	10,000	...	...	10,000
...	734,000	...	...	...	...	734,000		734,000	...	...	471,923
...	**4,763,000**	...	...	...	...	**4,763,000**	**Total--Grants**	**4,166,789**	**596,211**	...	**3,205,175**
							Contributions				
							Conservation and protection				
...	340,000	...	...	-50,000	...	290,000	Contributions to provinces towards other federal-provincial water resources projects	281,385	8,615	...	311,429
...	800,000	...	...	...	...	800,000	Contributions to provinces for waterfowl crop depredation	800,000	...	...	800,000
...	2,400,000	...	...	-154,100	...	2,245,900	Contributions to provinces for flood damage reduction studies and flood-risk mapping	2,152,145	93,755	...	1,753,365
...	2,082,000	...	...	-454,000	...	1,628,000	Contributions to provinces for the sewage treatment facilities construction program	1,362,836	265,164	...	4,583,115
...	3,228,000	...	...	445,000	...	3,673,000	Contribution to the Province of Newfoundland for a water treatment facility, Channel Port aux Basques	3,672,233	767	...	1,555,692
...	793,000	...	...	...	...	793,000	Contributions to the Province of Quebec--Hydrometric Agreement	714,604	78,396	...	759,620
...	1,875,000	...	...	...	...	1,875,000	Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,875,000	...	...	1,661,000
...	95,000	...	...	...	...	95,000	Contribution to the Province of Quebec--James Bay Agreement	84,466	10,534	...	68,994
...	...	...	...	50,000	...	50,000	Windermere Basin Clean-Up Project	42,000	8,000	...	...
...	...	...	...	654,000	...	654,000	Contribution to the Fur Institute of Canada	654,000	...	...	582,000
...	...	...	...	84,000	...	84,000	Organization for economic co-operation and development	79,334	4,666	...	...
...	...	...	...	2,000	...	2,000	Contribution to the Water Pollution Control Federation	2,000	...	...	...
...	28,000	...	...	6,000	...	34,000	Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	32,938	1,062	...	34,786
...	100,000	...	...	-90,000	...	10,000	Contribution to the Province of Manitoba--Delta Marsh	...	10,000	...	...
...	197,000	...	...	...	...	197,000	Contribution to the Province of Quebec for Water Quality and Monitoring Agreement	186,400	10,600	...	195,900
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
...	450,000	...	...	68,100	...	518,100	Contributions to provinces for implementation of water planning recommendations: Saskatchewan--Qu'Appelle Valley	518,050	50	...	890,459
...	2,500,000	...	...	125,000	...	2,625,000	British Columbia--Fraser River flood control	2,625,000	...	...	3,121,323
...	25,000	...	...	...	...	25,000	Contribution to the Canadian Institute of Resources Law	25,000	...	...	25,000

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	6,250	...	...	...	...	6,250	Contribution to the Porcupine Caribou Management Board	6,250	...	...	6,250
...	4,095,000	...	...	-2,789,000	...	1,306,000	Contribution to the Province of Nova Scotia for the Sydney Tar Ponds clean-up	719,975	586,025	...	...
...	...	225,000	...	...	...	225,000	Contribution to the Canadian environmental network	225,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	325,217
...	19,029,250	225,000	...	-2,103,000	...	17,151,250		16,073,616	1,077,634	...	16,689,150
							Atmospheric environment				
...	728,000	...	...	1,025,000	...	1,753,000	Membership fee--World Meteorological Organization	1,751,948	1,052	...	719,393
...	100,000	...	...	-5,000	...	95,000	Meteorological scholarships	77,500	17,500	...	67,500
...	828,000	...	...	1,020,000	...	1,848,000		1,829,448	18,552	...	786,893
...	**19,857,250**	**225,000**	**...**	**-1,083,000**	**...**	**18,999,250**	**Total--Contributions**	**17,903,064**	**1,096,186**	**...**	**17,476,043**
							Program Summary by Activity				
...	23,058,250	225,000	...	-2,103,000	...	21,180,250	Conservation and protection	19,506,405	1,673,845	...	19,422,402
...	1,562,000	...	...	1,020,000	...	2,582,000	Atmospheric environment	2,563,448	18,552	...	1,258,816
...	**24,620,250**	**225,000**	**...**	**-1,083,000**	**...**	**23,762,250**	**Total Program**	**22,069,853**	**1,692,397**	**...**	**20,681,218**
							Parks Program				
							Grants				
							Park development				
...	30,000	...	..	...	...	30,000	In aid of the development of the International Peace Garden in Manitoba	30,000	...	...	30,000
...	15,000	5,000	...	...	...	20,000	Canadian Parks and Wilderness Society	20,000	...	...	15,000
...	...	35,000	...	...	...	35,000	Grant to the Township of St Edmunds	35,000	...	...	...
...	**45,000**	**40,000**	**...**	**...**	**...**	**85,000**	**Total--Grants**	**85,000**	**...**	**...**	**45,000**
							Contributions				
							Park operation				
...	15,600	...	...	...	...	15,600	Contribution to the Jasper Townsite Committee	15,132	468	...	15,600
...	50,000	...	...	-24,300	...	25,700	Contribution to the Interagency Forest Fire Centre	25,683	17	...	23,152
...	250,000	...	...	...	...	250,000	Contributions to co-operating associations of Parks activities	249,216	784	...	248,336
...	...	...	...	38,100	...	38,100	Contribution to the Banff Municipal Committee	38,081	19	...	...
...	66,000	...	...	...	...	66,000	Contribution to Compagnie Franche de la Marine	66,000	...	...	66,000

							Contribution to the Porcupine Caribou Management Board	6,250	...	6,250
...	6,250	...	...	...	...	6,250				
...	30,382	...	...	-382	...	30,000	Contribution to the army museum	30,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	4,300
...	418,232	...	...	13,418	...	431,650		430,362	1,288	... 363,638
							Park development			
							Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the			
...	14,405	...	...	...	...	14,405	activities of the Conference	14,324	81	... 13,853
							International Union for Conservation of Nature			
...	90,000	...	...	30,000	...	120,000	and Natural Resources	119,996	4	... 90,000
...	80,000	...	...	-6,702	...	73,298	Canadian contribution to World Heritage Fund	73,298	...	... 77,157
							Contribution to Canadian Man and the Biosphere			
...	15,000	...	...	...	...	15,000	Program	15,000	...	... ...
							Contribution to the International Center for the Study of the Preservation and Restora-			
...	77,000	...	...	-30,000	...	47,000	tion of Cultural Property	45,580	1,420	... 36,649
							Contributions for cost sharing-agreements to restore sites and structures of national			
...	1,000,000	...	...	...	...	1,000,000	historic significance	969,899	30,101	... ...
							Contribution to the International Council on			
...	40,000	...	...	...	...	40,000	Monuments and Sites	40,000	...	... 40,000
							Contribution to the Province of British Columbia for compensation to former logging company employees, who became unemployed as a result of efforts to establish a national			
...	...	580,000	...	40,000	...	620,000	park in the South Moresby area	620,000	...	... ...
							Contribution to La Fondation de la Mai on			
...	...	...	...	15,000	...	15,000	Trestler	5,740	9,260	... 8,351
...	...	...	...	...	...	...	Items not required for the current year	...	...	... 15,000
...	1,316,405	580,000	...	48,298	...	1,944,703		1,903,837	40,866	... 281,010
							Program management and technical services			
							Contribution to the Centennial Commission of			
...	1,000	...	...	...	...	1,000	the Engineering Profession of Canada	...	1,000	... ...
...	**1,735,637**	**580,000**	...	**61,716**	...	**2,377,353**	**Total--Contributions**	**2,334,199**	**43,154**	... **644,648**
							Program Summary by Activity			
...	418,232	...	...	13,418	...	431,650	Park operation	430,362	1,288	... 363,638
...	1,361,405	620,000	...	48,298	...	2,029,703	Park development	1,988,837	40,866	... 326,010
...	1,000	...	...	...	...	1,000	Program management and technical services	...	1,000	... ...
...	**1,780,637**	**620,000**	...	**61,716**	...	**2,462,353**	**Total Program**	**2,419,199**	**43,154**	... **689,648**
...	**26,546,727**	**845,000**	...	**-946,284**	...	**26,445,443**	**Total Ministry**	**24,709,620**	**1,735,823**	... **21,536,686**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Environmental Services Program			
Budgetary (respendable revenues)			
Conservation and protection			
Cost recovery from the Department of Indian Affairs and Northern Development for:			
Hydrometric and gauging stations in--			
Yukon	206,000	219,962	155,710
Northwest Territories	730,000	703,600	640,000
Water quality assesments	...	10,000	...
Cost recovery from Parks Program for:			
Hydrometric services	7,000	68,483	7,200
Water quality assessments	31,000	33,231	103,801
Baseline study for Nahanni National Park	61,000		...
Cost recovery from other federal departments for miscellaneous services	147,000	114,761	61,101
	1,182,000	1,150,239	967,812
Atmospheric environment			
Cost recovery from the Department of Transport for:			
Aviation weather services	9,179,000	9,006,105	8,856,443
Ice services	15,866,000	15,918,008	16,640,992
Cost recovery from the Department of National Defence for:			
Canadian Forces weather service	8,900,000	8,969,942	8,313,377
Cost recovery from other federal departments for miscellaneous services	582,000	752,862	366,645
	34,527,000	34,646,917	34,177,457
Total Program--Budgetary	**35,709,000**	35,797,156	**35,145,269**
Total Ministry--Budgetary	**35,709,000**	35,797,156	**35,145,269**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Reimbursement of operating and maintenance expenditures	169,732	94,601
Sundries	...	58,819
Adjustment to prior year's Payables at Year End (PAYE)	164,191	72,788
	333,923	226,208
Services and service fees	387	244
Other non-tax revenue	245,652	88,313
Total Program	579,962	314,765
Environmental Services Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Reimbursement of operating and maintenance expenditures	559,685	230,175
Reimbursement of capital expenditures	26,133	3,440
Sundries	51,739	13,492
Adjustment to prior year's Payables at Year End (PAYE)	1,728,629	762,674
	2,366,186	1,009,781
Privileges, licences and permits--		
Living accommodations	704,599	778,902
Taxidermist and aviculture licences	32,792	30,369
Bird hunting permits	2,942,711	4,692,308
Haying and grazing permits	30,229	52,465
Fines and penalties	1,115	75
Other services	25,366	29,595
	3,736,812	5,583,714
Services and service fees--		
Hydrometric recoveries	4,386,521	4,586,369
Other water-related recoveries	133,123	169,758
Meteorological revenues	626,351	686,538
Other services	190,184	430,662
	5,336,179	5,873,327

Revenue--*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales--		
Publications, maps and charts	276,665	264,653
Revenue from public utility services	736	1,856
Special meteorological data	41,401	33,753
Sundries	480,373	392,490
	799,175	692,752
Other non-tax revenue	487,070	306,943
Total Program	**12,725,422**	**13,466,517**
Parks Program [1]		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Reimbursement of operating and maintenance expenditures	113,788	163,261
Reimbursement of capital expenditures	225,444	93,525
Sundries	3,923	2,939
Adjustment to prior year's Payables at Year End (PAYE)	250,340	488,462
	593,495	748,187
Privileges, licences and permits--		
Rentals and concessions	9,391,900	8,520,985
Living accommodations	1,765,079	1,711,032
Camping and trailer permits	6,689,642	6,086,285
Fishing permits	518,794	517,659
Hunting permits	8,092	7,203
Licences--General and business	409,851	449,677
Fines and penalties	47,268	23,359
Entrance fees	7,819,491	7,623,819
Building and installation permits	42,833	52,433
Timber permits	166,787	162,462
Lockage permits and licences	1,064,717	821,367
Public recreation facilities and mooring	2,347,327	2,146,213
Sundries	48,684	81,285
	30,320,465	28,203,779
Services and service fees	8,783	9,915
Proceeds from sales--		
Hydro--Heritage canals [2]	78,705	...
Garbage collection	663,026	618,721
Water and sewer services	1,221,674	1,219,030
Other proceeds from sales	92,304	331,369
	2,055,709	2,169,120
Other non-tax revenue--		
Interest on overdue accounts	219,973	60,545
Sundries	127,354	186,653
	347,327	247,198
Total Program	**33,325,779**	**31,378,199**
Total Department	**46,631,163**	**45,159,481**
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	3,293,604	**1,984,176**
Privileges, licences and permits	34,057,277	**33,787,493**
Services and service fees	5,345,349	**5,883,486**
Proceeds from sales	2,854,884	**2,861,872**
Other non-tax revenue	1,080,049	**642,454**
Total Ministry	**46,631,163**	**45,159,481**

[1] Amends reporting in previous year's Public Accounts. Line object redistribution within classifications.

[2] Comparative figures not available.

SECTION 9

1987-88
PUBLIC ACCOUNTS

External Affairs

Department
Canadian Commercial Corporation
Canadian Institute for International Peace and Security
Canadian International Development Agency
Export Development Corporation
International Centre for Ocean Development
International Development Research Centre
International Joint Commission

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Department

Canadian Interests Abroad Program

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth including trade development, peace and security, Canadian sovereignty and national identity, social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign Policy, Priorities and Coordination
Development and coordination of foreign policy recommendations and initiatives. Planning and allocation of departmental resources. Management of departmental relationships with OGDs Coordination of provinces' involvement in international relations. Provision of Canadian Government's central protocol services.

International Trade Development
Sustaining and developing international export markets for Canadian goods and services. Formulation, development and coordination of policies and initiatives related to international marketing, and promotion of foreign investment and technology acquisition. Coordination of the tourism program abroad.

International Economic, Trade and Aid Policy
Management of international economic relations including Canada's involvement in OECD, the GATT, multilateral trade negotiations, UNCTAD and the economic dimensions of North-South and East-West questions. Investment and industrial cooperation policy. Administration of the Export and Import Permits Act.

Political and International Security Affairs
Development, coordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, francophone affairs, human rights and other related fields.

Legal, Immigration and Consular Affairs
Management of the legal aspects of Canada's international relations. Coordination and management of immigration and refugee affairs. Policy development and management of consular affairs program.

Communications and Culture
Management of departmental trade and foreign policy communications in Canada and abroad. Development and coordination of international cultural relations and activities. Library and other common media services.

Bilateral Relations and Operations
Management of Canada's bilateral relations with specific countries and regions; management of the complex of issues and interests involved, in particular in the political, economic, trade promotion and trade relations, industrial cooperation and investment fields. Delivery of the Canadian industrial development, development assistance, immigration, culture, public affairs and tourism programs abroad. Provision of consular services at posts abroad. Analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests. Formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries. Management and supply of the physical plant and material required by posts abroad.

Passports
Issuance of travel documents and provision of instructions and guidance to posts abroad.

Operational Support, Human Resource Planning, and Administration
Provision of support for the Department at headquarters and at posts abroad, including financial, telecommunications, records management, EDP, and management services. Development and implementation of personnel policies and programs to meet the personnel needs of the Department and its employees in Ottawa and abroad.

World Exhibitions Program

Objective

To present an image of Canada that portrays the country's economic, cultural and social development.

Activity Description

World Exhibitions
Management of Canada's relationship with the Bureau of International Expositions, Paris and coordination of Canadian participation in international exhibitions. Promotion of international exhibitions hosted by Canada.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian Institute for International Peace and Security

Objective

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Activity Description

Country to Country Co-operation

Country to Country Co-operation includes the development assistance that CIDA provides to selected developing country governments and regional institutions. It also includes development assistance provided through provincial governments, Canadian non-governmental organizations and institutions, and private firms.

International Initiatives

The International Initiatives activity includes five sub-elements: Multilateral Technical Co-operation, International Financial Institutions (IFI's),International Non-Governmental Organizations (INGOs), International Humanitarian Assistance, and Multilateral Food Aid.

Corporate Services

The Corporate Services activity includes the following advisory and service functions:

- agency executive services including the office of the President and Senior Vice-President, parliamentary relations, and internal audit;
- policy formulation and evaluation services;
- financial management, accounting services, information management services and management systems;
- personnel and administrative services; and
- public information services.

Export Development Corporation

Objective

To facilitate and develop export trade between Canada and other countries.

International Centre for Ocean Development

Objective

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Payment of Canada's Share of Joint Studies, Surveys and Investigations under International References

Co-ordination of the work in international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Agreement, operation of the Regional Office under cost-sharing arrangements with the United States, and furnishing support to the Great Lakes Water Quality Board and the Science Advisory Board.

Administration

Commissioners and support staff; associated operating expenses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Canadian Interest Abroad Program				
...	578,464,000	...	...	578,464,000	1	Operating expenditures				
...	...	25,044,361	...	25,044,361	1c	Operating expenditures				
...	...	7,418,000	...	7,418,000	1e	Transfer of $13,254,000 from External Affairs Vote 5				
...	...	...	13,254,000	13,254,000		Transfer from: Vote 5				
...	...	...	8,127,019	8,127,019		TB Vote 5 [1]				
...	...	...	9,800	9,800		TB Vote 10 [1]				
...	578,464,000	32,462,361	21,390,819	632,317,180		Total--Vote 1	628,310,000	4,007,180	...	571,530,515
...	114,429,000	...	...	114,429,000	5	Capital expenditures				
...	...	1,740,000	...	1,740,000	5c	Capital expenditures				
...	...	...	-13,254,000	-13,254,000		Transfer to Vote 1				
...	114,429,000	1,740,000	-13,254,000	102,915,000		Total--Vote 5	102,286,592	628,408	...	69,000,234
...	166,623,106	...	...	166,623,106	10	Grants and contributions				
...	...	2,845,000	...	2,845,000	10c	Grants and contributions				
...	...	427,000	...	427,000	10e	Grants and contributions				
...	...	...	1,569,763	1,569,763		Increase in authority as authorized by Vote 10				
...	166,623,106	3,272,000	1,569,763	171,464,869		Total--Vote 10	166,190,605	5,274,264	...	158,646,532
...	39,530	...	6,445	45,975	(S)	Secretary of State for External Affairs--Salary and motor car allowance	45,975	...	...	41,098
...	186,000	...	-2,096	183,904	(S)	Payments under the Diplomatic Service (Special) Superannuation Act	183,904	...	...	186,906
...	500,000	...	-500,000	...	(S)	Payments under the Asia-Pacific Foundation of Canada Act				
...	...	...	500,000	500,000		Total annual authorized limit in accordance with Section 31 of the Act				
...	500,000	...	...	500,000		Total	500,000	...	...	500,000
...	27,163,000	...	2,070,000	29,233,000	(S)	Contributions to employee benefit plans	29,233,000	...	...	26,230,000
12,314,724	1,680,000	...	-1,680,000	12,314,724	(S)	Passport Revolving Fund	-1,734,760	...	14,049,484	-264,904
...	...	...	2,914	2,914	(S)	Contributions to Diplomatic Service (Special) Supplementary Retirement Benefits Plan	2,914	...	...	...
...	...	...	65,531	65,531	(S)	Refunds of amounts credited to revenue in previous years	65,531	...	...	42,471
12,314,724	889,084,636	37,474,361	10,169,376	949,043,097		Total budgetary	925,083,761	9,909,852	14,049,484	825,912,852

					(S)	(L) Participation in the international natural rubber buffer stock pursuant to the International Natural Rubber Agreement. Limit $12,500,000. (Net)	461,609	...	2,537,354	493,878
2,998,963	3,500,000	...	-3,500,000	2,998,963							
					L13c	Working Capital Advance for loans and advances to personnel posted abroad in accordance with Vote L12c, Appropriation Act No. 1, 1971. Limit $14,500,000. (Net)	1,015,437	...	4,645,495	-536,492
5,660,932	...	...	...	5,660,932							
					L14c	Working Capital Advance for advances to posts abroad in accordance with Vote 630, Appropriation Act No. 2, 1954. Limit $30,000,000. (Net)	-2,476,629	...	21,679,164	-1,712,323
19,202,535	...	...	...	19,202,535							
					L47b	Purchase of shares and issuance of notes--Common Fund for Commodities. Limit $10,380,000 US. (US $ authority translated at $1 US = 1.2349$ Cdn). (Gross)	...	...	12,818,262	...
13,551,090	...	...	-732,828	12,818,262							
					L17e	Advance to the Working Capital Fund of the United Nations Industrial Development Organization (UNIDO) in the amount of $93,000 (US) (Gross)	113,088	6,912	...	...
...	...	120,000	...	120,000							
					(S)	(L) Purchase of shares in respect of Canada's participation in the first account of the common fund	...	...	...	...
...	4,755,000	...	-4,755,000	...							
...	...	...	...	...		Appropriations not required for the current year	...	...	...	315,178
41,413,520	8,255,000	120,000	-8,987,828	40,800,692		Total non-budgetary	-886,495	6,912	41,680,275	-1,439,759
12,314,724	**889,084,636**	**37,474,361**	**10,169,376**	**949,043,097**		**Total Program--Budgetary**	**925,083,761**	**9,909,852**	**14,049,484**	**825,912,852**
41,413,520	**8,255,000**	**120,000**	**-8,987,828**	**40,800,692**		**Non-budgetary**	**-886,495**	**6,912**	**41,680,275**	**-1,439,759**
						World Exhibitions Program				
...	617,000	...	...	617,000	15	Program expenditures				
...	...	5,950,000	...	5,950,000	15c	Program expenditures				
...	617,000	5,950,000	...	6,567,000		Total--Vote 15	6,322,455	244,545	...	1,939,251
...	57,000	...	4,000	61,000	(S)	Contributions to employee benefit plans	61,000	...	...	76,000
...	**674,000**	**5,950,000**	**4,000**	**6,628,000**		**Total Program--Budgetary**	**6,383,455**	**244,545**	...	**2,015,251**
12,314,724	**889,758,636**	**43,424,361**	**10,173,376**	**955,671,097**		**Total Department--Budgetary**	**931,467,216**	**10,154,397**	**14,049,484**	**827,928,103**
41,413,520	**8,255,000**	**120,000**	**-8,987,828**	**40,800,692**		**Non-budgetary**	**-886,495**	**6,912**	**41,680,275**	**-1,439,759**
						Canadian Commercial Corporation				
...	11,809,000	...	...	11,809,000	20	Program expenditures	11,807,873	1,127	...	16,095,000
					21c	Pursuant to Section 18 of the Financial Administration Act, to forgive certain debts and obligations due Her Majesty in right of Canada in respect of the Canadian CommercialCorporation	10,000,000	...	...	...
...	...	10,000,000	...	10,000,000						
...	11,809,000	10,000,000	...	21,809,000		Total budgetary	21,807,873	1,127	...	16,095,000
					(S)	(L) Deposits to the Corporation pursuant to the Canadian Commercial Corporation Act. Section 8[2]. Limit $10,000,000. (Net)	...	...	10,000,000	...
10,000,000	...	...	...	10,000,000						
...	**11,809,000**	**10,000,000**	...	**21,809,000**		**Total Program--Budgetary**	**21,807,873**	**1,127**	...	**16,095,000**
10,000,000	...	...	...	**10,000,000**		**Non-budgetary**	...	...	**10,000,000**	...

Ministry Summary--*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Institute for International Peace and Security				
...	4,000,000	...	-4,000,000	...	(S)	Payments to the Canadian Institute for International Peace and Security Act				
...	...	...	4,000,000	4,000,000		Total annual authorized limit in accordance with Section 29[d] of the Act				
...	4,000,000	...	...	4,000,000		Total	4,000,000	...	...	3,000,000
...	**4,000,000**	**...**	**...**	**4,000,000**		**Total Program--Budgetary**	**4,000,000**	**...**	**...**	**3,000,000**
						Canadian International Development Agency				
...	78,698,000	...	...	78,698,000	25	Operating expenditures				
...	...	...	633,322	633,322		Transfer from: TB Vote 5 [1]				
...	...	...	26,400	26,400		TB Vote 10 [1]				
...	78,698,000	...	659,722	79,357,722		Total--Vote 25	79,357,065	657	...	73,481,484
...	1,879,500,000	...	...	1,879,500,000	30	Grants and contributions				
...	...	1	...	1	30c	Grants and contributions				
...	...	1	...	1	30e	Grants and contributions				
...	1,879,500,000	2	...	1,879,500,002		Total--Vote 30	1,854,485,111	25,014,891	...	1,669,752,095
...	108,300,000	...	-7,149,951	101,150,049	(S)	Payments to the International Financial Institutions (International Development (Financial Institutions) Continuing Assistance Act)	101,150,049	...	...	119,480,393
...	7,200,000	...	-912,263	6,287,737	(S)	Payment to the African Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	6,287,737	...	...	11,710,088
...	4,400,000	...	-23,211	4,376,789	(S)	Payment to the Asian Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	4,376,789	...	...	4,376,789
...	1,900,000	...	-1,189,476	710,524	(S)	Payment to the Caribbean Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	710,524	...	...	...
...	15,300,000	...	-1,455,481	13,844,519	(S)	Payment to the Inter-American Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	13,844,519	...	...	11,875,340
...	500,000	...	-500,000	...	(S)	Payments under the Asia-Pacific Fondation of Canada Act				
...	...	...	500,000	500,000		Total annual authorized limit in accordance with Section 31 of the Act				
...	500,000	...	...	500,000		Total	500,000	...	...	500,000
...	7,302,000	...	557,000	7,859,000	(S)	Contributions to employee benefit plans	7,859,000	...	...	7,065,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,513,584
...	2,103,100,000	2	-9,513,660	2,093,586,342		Total budgetary	2,068,570,794	25,015,548	...	1,900,754,773

						Financial Institutions				
...	1	...	85,999,999	86,000,000	L35	**Issuance of Notes to the International Financial Institution Fund Accounts. (Gross)**	80,979,765	5,020,235	...	280,533,004
...	1	...	...	1	L40	**In accordance with the International Development (Financial Institutions) Continuing Assistance Act: Issuance of Notes to International Financial Institutions. (Gross)**	...	1	...	...
						Inter-American Development Bank				
1,003,078,891	...	...	-54,245,400	948,833,491	L55	**Authorization to subscribe for 63,692 callable shares of the capital stock of the Inter-American Development Bank (US $ authority translated at $1 US = 1.2349$ Cdn. (Gross)**	...	...	948,833,491	...
...	...	...	10,900,000	10,900,000	L40	**Issuance of demand notes not to exceed the equivalent of $7,898,000 US**	...	10,900,000	...	10,164,368
						Caribbean Development Bank				
42,167,677	...	...	-2,280,381	39,887,296	L50	**Authorization to subscribe for 5,355 callable shares of the capital stock of the Caribbean Development Bank. (US $ authority translated at $1 US = 1.2349$ Cdn). (Gross)**	...	...	39,887,296	...
...	...	...	2,200,000	2,200,000	L40	**Issuance of demand notes not to exceed the equivalent of $1,525,419 US**	1,192,625	1,007,375	...	...
						Asian Development Bank				
573,307,179	...	...	-31,003,819	542,303,360	L36a	**Authorization to subscribe for 36,403 callable shares of the capital stock of the Asian Development Bank. (US $ authority translated at $1 US = 1.2349$ Cdn). (Gross)**	...	...	542,303,360	...
...	...	...	3,800,000	3,800,000	L40	**Issuance of demand notes**	3,770,376	29,624	...	3,770,376
						African Development Bank				
181,449,560	...	...	...	181,449,560	(S)	(L) Subscription to shares of the African Development Bank. Limit 168,000,000 units of account (approximately $240,000,000). (Gross)	...	...	181,449,560	...
...	...	...	494,289,632	494,289,632		(L) Second subscription to shares of the Africain Development Bank. (US $ authority of $405,333,600 US translated at $1 US = 1.2349$ Cdn = $500,546,463 Cdn).	...	...	494,289,632	...
...	...	...	7,200,000	7,200,000	L40	Issuance of demand notes under the second subscription not to exceed the equivalent of 4,280,000 units of account	6,377,924	822,076	...	11,710,088
1,800,003,307	2	...	516,860,031	2,316,863,340		Total non-budgetary	92,320,690	17,779,311	2,206,763,339	306,177,836
...	**2,103,100,000**	**2**	**-9,513,660**	**2,093,586,342**		**Total Program--Budgetary**	**2,068,570,794**	**25,015,548**	**...**	**1,900,754,773**
1,800,003,307	**2**	**...**	**516,860,031**	**2,316,863,340**		**Non-budgetary**	**92,320,690**	**17,779,311**	**2,206,763,339**	**306,177,836**
						Export Development Corporation				
...	...	...	8,842,324	8,842,324	(S)	Administration Expenses	8,842,324	...	...	...
...	50,000,000	...	-50,000,000	...	(S)	Payments to the Export Development Corporation (Export Development Act)				
...	...	...	20,042,776	20,042,776		Transfer from non-budgetary authority				
...	50,000,000	...	-29,957,224	20,042,776		Total	20,042,776	...	...	...
...	50,000,000	...	-21,114,900	28,885,100		Total budgetary	28,885,100	...	...	...
803,000,000	...	...	...	803,000,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the Export Development Act, Section 11. Limit $1,500,000,000. (Gross)	...	...	803,000,000	...

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
3,084,974,000	...	...	572,262,000	3,657,236,000		(L) Borrowing of the Corporation pursuant to Sections 12,13,and 14 of the Act, limited by paid-in capital and retained earnings. (Net)	55,000,000	...	3,712,236,000	-48,991,600
5,115,366,000	...	...	-20,388,027	5,094,977,973		(L) Liability for loans pursuant to Section 31 and limited by Section 32 to $6,000,000,000, accounts administered for Canada. (Net)				
...	...	...	-20,042,776	-20,042,776		Transfer to budgetary authority				
5,115,366,000	...	...	-40,430,803	5,074,935,197		Total	14,644,973	...	5,060,290,224	-36,885,575
...	-24,000,000	...	24,000,000		(S)	(L) Payments to the Export Development Corporation. (Gross)	...	...	...	...
9,003,340,000	-24,000,000	...	555,831,197	9,535,171,197		Total non-budgetary	-40,355,027	...	9,575,526,224	-85,877,175
...	**50,000,000**	...	**-21,114,900**	28,885,100		**Total Program--Budgetary**	28,885,100	...	...	...
9,003,340,000	**-24,000,000**	...	**555,831,197**	9,535,171,197		**Non-budgetary**	-40,355,027	...	**9,575,526,224**	**-85,877,175**
						International Centre for Ocean Development				
...	6,500,000	...	...	6,500,000	45	Payments to the International Centre for Ocean Development	6,400,000	100,000	...	4,000,000
...	**6,500,000**	...	...	6,500,000		**Total Program--Budgetary**	6,400,000	**100,000**	...	**4,000,000**
						International Development Research Centre				
...	105,900,000	...	...	105,900,000	50	Payments to the International Development Research Centre				
...	...	2,200,000	...	2,200,000	50c	Payments to the International Development Research Centre				
...	105,900,000	2,200,000	...	108,100,000		Total--Vote 50	108,100,000	...	...	100,000,000
...	**105,900,000**	**2,200,000**	...	108,100,000		**Total Program--Budgetary**	108,100,000	...	...	**100,000,000**
						International Joint Commission				
...	3,427,000	...	...	3,427,000	55	Program expenditures	3,263,361	163,639	...	3,165,765
...	284,000	...	22,000	306,000	(S)	Contributions to employee benefit plans	306,000	...	...	272,000
...	**3,711,000**	...	**22,000**	3,733,000		**Total Program--Budgetary**	3,569,361	**163,639**	...	**3,437,765**
12,314,724	**3,174,778,636**	**55,624,363**	**-20,433,184**	3,222,284,539		**Total Ministry--Budgetary**	3,172,800,344	**35,434,711**	**14,049,484**	**2,855,215,641**
10,854,756,827	**-15,744,998**	**120,000**	**1,063,703,400**	11,902,835,229		**Non-Budgetary**	51,079,168	**17,786,223**	**11,833,969,838**	**218,860,902**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority(loan, investment or advance).
1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Canadian Interests Abroad Program				
								Operating				
...	20,125,530	30,115,000	258,000	−1,034,087	533,325	...	49,997,768	Foreign policy, priorities and coordination	49,710,625	287,143	...	20,992,679
...	31,520,000	780,000	283,000	−629,739	25,859	...	31,979,120	International trade development	30,861,859	1,117,261	...	29,583,246
...	25,407,000	557,361	401,000	−2,413,613	−196,872	...	23,754,876	International economic, trade and aid policy	23,208,128	546,748	...	21,186,611
...	29,916,000	300,000	476,000	4,964,354	401,840	...	36,058,194	Political and international security affairs	35,407,840	650,354	...	34,557,778
...	6,051,000	260,000	103,000	32,925	47,174	...	6,494,099	Legal, immigration and consular affairs	6,308,174	185,925	...	5,664,910
...	20,873,000	...	201,000	−1,055,098	−153,310	...	19,865,592	Communications and culture	19,822,690	42,902	...	17,601,239
...	389,634,000	450,000	5,622,000	11,087,437	1,402,862	...	408,196,299	Bilateral relations and operations	407,762,700	433,599	...	384,982,892
12,314,724	19,559,000	...	...	−341,383	−1,344,000	−18,215,000	11,973,341	Passports	−2,076,143	...	14,049,484	−779,587
...	82,142,000	...	792,819	2,301,821	82,012	...	85,318,652	Operational support, human resource planning, and administration	84,575,404	743,248	...	83,274,729
...	−18,215,000	...	...	...	...	18,215,000	...	Revenue credited to the vote	...	...	...	...
12,314,724	607,012,530	32,462,361	8,136,819	12,912,617	798,890	...	673,637,941	Total--Operating	655,581,277	4,007,180	14,049,484	597,064,497
								Capital				
...	...	...	...	61,000	...	...	61,000	Foreign policy, priorities and coordination	60,621	379	...	6,011
...	50,000	...	...	491,000	...	...	541,000	International trade development	540,773	227	...	1,122,828
...	225,000	...	...	37,000	...	...	262,000	International economic, trade and aid policy	256,888	5,112	...	959,992
...	1,523,000	...	...	176,000	...	...	1,699,000	Political and international security affairs	1,698,605	395	...	1,387,367
...	110,000	...	...	−73,000	...	...	37,000	Legal, immigration and consular affairs	36,537	463	...	16,654
...	70,000	...	...	−70,000	...	...	...	Communications and culture	...	...	...	15,180
...	106,966,000	...	...	−16,165,000	...	...	90,801,000	Bilateral relations and operations	90,196,896	604,104	...	58,485,118
...	336,000	...	...	341,383	−336,000	...	341,383	Passports	341,383	...	...	514,683
...	5,485,000	1,740,000	...	2,289,000	...	...	9,514,000	Operational support, human resource planning, and administration	9,496,272	17,728	...	7,007,084
...	114,765,000	1,740,000	...	−12,912,617	−336,000	...	103,256,383	Total--Capital	102,627,975	628,408	...	69,514,917
								Transfer payments				
...	15,000	...	...	...	...	...	15,000	Foreign policy, priorities and coordination	15,000	...	...	15,000
...	26,310,000	470,000	...	1,131,000	−8	...	27,910,992	International trade development	23,896,026	4,014,966	...	27,676,584

Programs by Activity--*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers						Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use					
$	$	$	$	$	$	$	$		$	$	$	$
...	17,244,000	...	...	...	2,489,090	...	19,733,090	International economic, trade and aid policy	19,733,090	...	...	18,942,575
...	104,760,775	560,000	...	-739,000	-633,482	...	103,948,293	Political and international security affairs	103,123,401	824,892	...	98,254,845
...	2,723,000	250,000	...	...	-657	...	2,972,343	Legal, immigration and consular affairs	2,611,978	360,365	...	2,525,858
...	11,173,331	250,000	...	-395,000	...	...	11,028,331	Communications and culture	10,954,290	74,041	...	6,985,469
...	4,886,000	1,742,000	...	3,000	-285,180	...	6,345,820	Bilateral relations and operations	6,345,820	...	...	4,735,201
...	195,000	...	...	...	-96	...	194,904	Operational support, human resource planning, and administration	194,904	...	...	197,906
...	167,307,106	3,272,000	...	...	1,569,667	...	172,148,773	Total--Transfer payments	166,874,509	5,274,264	...	159,333,438
								Non-budgetary				
41,413,520	8,255,000	...	...	...	-8,987,828	...	40,680,692	International economic, trade and aid policy	-999,583	...	41,680,275	-1,439,759
...	...	120,000	...	...	...	...	120,000	Political and international security affairs	113,088	6,912	...	...
41,413,520	8,255,000	120,000	...	...	-8,987,828	...	40,800,692	Total--Non-budgetary	-886,495	6,912	41,680,275	-1,439,759
								Program Summary				
...	20,140,530	30,115,000	258,000	-973,087	533,325	...	50,073,768	Foreign policy, priorities and coordination	49,786,246	287,522	...	21,013,690
...	57,880,000	1,250,000	283,000	992,261	25,851	...	60,431,112	International trade development	55,298,658	5,132,454	...	58,382,658
...	42,876,000	557,361	401,000	-2,376,613	2,292,218	...	43,749,966	International economic, trade and aid policy--Budgetary	43,198,106	551,860	...	41,089,178
41,413,520	8,255,000	...	...	...	-8,987,828	...	40,680,692	Non-budgetary	-999,583	...	41,680,275	-1,439,759
...	136,199,775	860,000	476,000	4,401,354	-231,642	...	141,705,487	Political and international security affairs--Budgetary	140,229,846	1,475,641	...	134,199,990
...	...	120,000	...	...	...	...	120,000	Non-budgetary	113,088	6,912	...	...
...	8,884,000	510,000	103,000	-40,075	46,517	...	9,503,442	Legal, immigration and consular affairs	8,956,689	546,753	...	8,207,422
...	32,116,331	250,000	201,000	-1,520,098	-153,310	...	30,893,923	Communications and culture	30,776,980	116,943	...	24,601,888
...	501,486,000	2,192,000	5,622,000	-5,074,563	1,117,682	...	505,343,119	Bilateral relations and operations	504,305,416	1,037,703	...	448,203,211
12,314,724	1,680,000	...	...	...	-1,680,000	...	12,314,724	Passports	-1,734,760	...	14,049,484	-264,904
...	87,822,000	1,740,000	792,819	4,590,821	81,916	...	95,027,556	Operational support, human resource planning, and administration	94,266,580	760,976	...	90,479,719
12,314,724	**889,084,636**	**37,474,361**	**8,136,819**	**...**	**2,032,557**	**...**	**949,043,097**	**Total Program--Budgetary**	**925,083,761**	**9,909,852**	**14,049,484**	**825,912,852**
41,413,520	**8,255,000**	**120,000**	**...**	**...**	**-8,987,828**	**...**	**40,800,692**	**Non-budgetary**	**-886,495**	**6,912**	**41,680,275**	**-1,439,759**

								World Exhibitions Program				
...	660,000	5,950,000	...	...	4,000	...	6,614,000	Operating World exhibitions	6,369,721	244,279	...	1,123,564
...	14,000	...	...	...	...	...	14,000	Transfer payments World exhibitions	13,734	266	...	891,687
...	**674,000**	**5,950,000**	**...**	**...**	**4,000**	**...**	**6,628,000**	**Total Program--Budgetary**	**6,383,455**	**244,545**	**...**	**2,015,251**
12,314,724	**889,758,636**	**43,424,361**	**8,136,819**	**...**	**2,036,557**	**...**	**955,671,097**	**Total Department--Budgetary**	**931,467,216**	**10,154,397**	**14,049,484**	**827,928,103**
41,413,520	**8,255,000**	**120,000**	**...**	**...**	**–8,987,828**	**...**	**40,800,692**	**Non-budgetary**	**–886,495**	**6,912**	**41,680,275**	**–1,439,759**
								Canadian Commercial Corporation				
...	11,809,000	10,000,000	...	...	...	...	21,809,000	Operating Canadian Commercial Corporation	21,807,873	1,127	...	16,095,000
10,000,000	...	...	...	...	...	...	10,000,000	Non-budgetary Canadian Commercial Corporation	...	...	10,000,000	...
...	**11,809,000**	**10,000,000**	**...**	**...**	**...**	**...**	**21,809,000**	**Total Program--Budgetary**	**21,807,873**	**1,127**	**...**	**16,095,000**
10,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**10,000,000**	**Non-budgetary**	**...**	**...**	**10,000,000**	**...**
								Canadian Institute for International Peace and Security				
...	4,000,000	...	...	...	...	...	4,000,000	Operating Canadian Institute for International Peace and Security	4,000,000	...	...	...
...	...	...	...	...	...	...	...	Transfer payments Canadian Institute for International Peace and Security	...	...	...	3,000,000[1]
...	**4,000,000**	**...**	**...**	**...**	**...**	**...**	**4,000,000**	**Total Program--Budgetary**	**4,000,000**	**...**	**...**	**3,000,000**
								Canadian International Development Agency				
...	46,016,000	...	533,823	–2,948,062	353,695	...	43,955,456	Operating Country to country co-operation	43,767,528	187,928	...	41,059,088
...	3,135,000	...	120,499	5,378	22,837	...	3,283,714	International initiatives	3,269,734	13,980	...	2,779,166
...	35,940,000	...	5,400	2,280,868	180,468	...	38,406,736	Corporate services	36,933,250	1,473,486	...	34,474,239
...	85,091,000	...	659,722	–661,816	557,000	...	85,645,906	Total--Operating	83,970,512	1,675,394	...	78,312,493
...	909,000	...	...	661,816	...	...	1,570,816	Capital Corporate services	3,245,553	–1,674,737	...	2,233,991
...	1,455,700,000	...	...	–7,160,000	...	...	1,448,540,000	Transfer payments Country to country co-operation	1,425,202,644	23,337,356	...	1,280,693,112
...	561,400,000	2	...	7,160,000	–10,730,382	...	557,829,620	International initiatives	556,152,085	1,677,535	...	539,515,177
...	2,017,100,000	2	...	...	–10,730,382	...	2,006,369,620	Total--Transfer payments	1,981,354,729	25,014,891	...	1,820,208,289
1,800,003,307	2	...	...	...	516,860,031	...	2,316,863,340	Non-budgetary International initiatives	92,320,690	17,779,311	2,206,763,339	306,177,836

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	1,501,716,000	...	533,823	-10,108,062	353,695	...	1,492,495,456	Country to country co-operation	1,468,970,172	23,525,284	...	1,321,752,200
...	564,535,000	2	120,499	7,165,378	-10,707,545	...	561,113,334	International initiatives--				
1,800,003,307	2	...	...	...	516,860,031	...	2,316,863,340	Budgetary	559,421,819	1,691,515	...	542,294,343
...	36,849,000	...	5,400	2,942,684	180,468	...	39,977,552	Non-budgetary	92,320,690	17,779,311	2,206,763,339	306,177,836
								Corporate services	40,178,803	-201,251	...	36,708,230
...	2,103,100,000	2	659,722	...	-10,173,382	...	2,093,586,342	**Total Program--Budgetary**	2,068,570,794	25,015,548	...	1,900,754,773
1,800,003,307	2	...	...	...	516,860,031	...	2,316,863,340	**Non-budgetary**	92,320,690	17,779,311	2,206,763,339	306,177,836
								Export Development Corporation				
...	50,000,000	...	...	...	-21,114,900	...	28,885,100	Operating				
								Export Development Corporation	28,885,100	...	...	...
9,003,340,000	-24,000,000	...	...	...	555,831,197	...	9,535,171,197	Non-budgetary				
								Export Development Corporation	-40,355,027	...	9,575,526,224	-85,877,175
...	50,000,000	...	...	...	-21,114,900	...	28,885,100	**Total Program--Budgetary**	28,885,100	...	...	...
9,003,340,000	-24,000,000	...	...	...	555,831,197	...	9,535,171,197	**Non-budgetary**	-40,355,027	...	9,575,526,224	-85,877,175
								International Centre for Ocean Development				
								Operating				
...	6,500,000	...	...	...	...	...	6,500,000	International Centre for Ocean Development	6,400,000	100,000	...	4,000,000
...	6,500,000	...	...	...	...	...	6,500,000	**Total Program--Budgetary**	6,400,000	100,000	...	4,000,000
								International Development Research Centre				
								Operating				
...	51,300,000	2,200,000	...	...	...	...	53,500,000	Development research	53,500,000	...	...	54,100,000
...	7,000,000	...	...	...	...	...	7,000,000	Research related activities	7,000,000	...	...	6,400,000
...	22,500,000	...	...	...	...	...	22,500,000	Research operational support	22,500,000	...	...	17,800,000
...	8,600,000	...	...	...	...	...	8,600,000	General management	8,600,000	...	...	7,900,000
...	17,100,000	...	...	...	...	...	17,100,000	Cooperative programs	17,100,000	...	...	15,000,000
								Funds available:				
...	-400,000	...	...	...	...	...	-400,000	Income from investments	-400,000	...	...	...
...	-200,000	...	...	...	...	...	-200,000	Other income	-200,000	...	...	-1,200,000
...	105,900,000	2,200,000	...	...	...	...	108,100,000	**Total Program--Budgetary**	108,100,000	...	...	100,000,000

								International Joint Commission				
								Operating				
								Payment of Canada's share of joint studies, surveys and investigations under international references	119,613	-19,613		63,321
								Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	1,910,156	233,844		1,792,578
								Administration	1,525,103	-53,103		1,522,999
								Total--Operating	3,554,872	161,128		3,378,898
								Capital				
								Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	2,777	4,223		30,279
								Administration	11,712	-1,712		28,588
								Total--Capital	14,489	2,511		58,867
								Program Summary				
								Payment of Canada's share of joint studies, surveys and investigations under international references	119,613	-19,613		63,321
								Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	1,912,933	238,067		1,822,857
								Administration	1,536,815	-54,815		1,551,587
								Total Program--Budgetary	3,569,361	163,639		3,437,765
12,314,724	**3,174,778,636**	**55,624,363**	**8,796,541**					**Total Ministry--Budgetary**	**3,172,800,344**	**35,434,711**	**14,049,484**	**2,855,215,641**
10,854,756,827	**-15,744,998**	**120,000**						Non-budgetary	**51,079,168**	**17,786,223**	**11,833,969,838**	**218,860,902**

[1] This amount was charged to Standard Object 12.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Canadian Interests Abroad Program				
							Grants				
							International trade development				
							Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of				
...	405,000	...	...	...	...	405,000	importance to international trade development	405,000	...	...	405,000
							Political and international security affairs				
							Grant to the Canadian Centre for Arms Control				
...	100,000	...	...	...	...	100,000	and Disarmament	100,000	...	...	100,000
							Grant to United Nations Association of				
...	...	40,000	...	...	...	40,000	Canada, 31st Plenary Assembly	40,000	...	...	...
							Grant for financial assistance in the field				
...	200,000	...	...	-95,000	...	105,000	of disarmament and arms control	87,010	17,990	...	103,339
...	100	...	...	...	...	100	International Peace Academy	100	...	...	100
...	110,000	...	...	...	...	110,000	United Nations Association in Canada	110,000	...	...	110,000
...	40,000	...	...	...	...	40,000	United Nations Trust Fund for South Africa	40,000	...	...	40,000
							United Nations Voluntary Fund for Victims of				
...	10,000	20,000	...	...	...	30,000	Torture	30,000	...	...	10,000
...	460,100	60,000	...	-95,000	...	425,100		407,110	17,990	...	363,439
							Legal, immigration and consular affairs				
...	8,000	...	...	...	...	8,000	Canadian Council on International Law	8,000	...	...	7,017
							Grants in lieu of taxes on diplomatic consular and international organizations' property in Canada in accordance with terms and conditions				
...	2,675,000	...	...	...	...	2,675,000	approved by the Governor in Council	2,327,415	347,585	...	2,497,619
							Payment of real estate taxes and local improvement costs on secondary diplomatic				
...	16,000	60,000	...	...	...	76,000	properties in Canada	63,220	12,780	...	...
...	...	180,000	...	...	...	180,000	Grant to nine Canadian plaintiffs	180,000	...	...	...
							Grant to Conference on Marine Environmental				
...	...	10,000	...	...	...	10,000	Quality	10,000	...	...	...
...	2,699,000	250,000	...	...	...	2,949,000		2,588,635	360,365	...	2,504,636
							Communications and culture				
							Atlantic Association of Young Political				
...	1,000	...	...	...	...	1,000	Leaders	1,000	...	...	1,000

...	7,500	...	...	...	...	7,500	Atlantic Council of Canada	7,500	...	...	7,500
...	45,000	...	...	...	...	45,000	Canadian Institute of International Affairs	45,000	...	...	45,000
...	...	...	...	5,000	...	5,000	Canadian Institute for International Affairs 60th Anniversary Conference	5,000	...	...	...
...	31,500	...	...	...	...	31,500	Centre québécois de relations internationales de l'Université Laval	31,500	...	...	31,500
...	5,828,707	175,000	...	-200,000	...	5,803,707	Grants in aid of academic relations	5,802,580	1,127	...	3,668,965
...	5,244,624	75,000	...	-200,000	...	5,119,624	Grants in aid of cultural relations	5,046,710	72,914	...	3,216,504
...	5,000	...	...	...	...	5,000	International Baccalaureat Office	5,000	...	...	5,000
...	11,163,331	250,000	...	-395,000	...	11,018,331		10,944,290	74,041	...	6,975,469
							Bilateral relations and operations				
...	12,000	...	...	...	...	12,000	Canadian Chamber of Commerce for the Canadian Pacific Co-operation Committee	12,000	...	...	11,000
...	64,000	22,000	...	3,000	...	89,000	Centre for Legislative Exchange	89,000	...	...	89,000
...	695,000	25,000	...	...	...	720,000	Grant for trade promotion purposes in the Asia-Pacific Region	720,000	...	...	610,000
...	500,000	...	...	...	...	500,000	(S) Grant to the Asia-Pacific Foundation of Canada	500,000	...	...	500,000
...	...	75,000	...	...	...	75,000	Grant to the France-Canada Chamber of Commerce	75,000	...	...	50,000
...	...	50,000	...	...	...	50,000	Grant to the France-Canada Businessmen's Committee	50,000	...	...	50,000
...	...	1,500,000	...	...	...	1,500,000	Grant to the International Fund for Ireland	1,500,000	...	...	...
...	...	70,000	...	...	-8,011	61,989	Grant to the Commonwealth Secretariat for the Committee of Foreign Ministers [27,000£]	61,989	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	1,271,000	1,742,000	...	3,000	-8,011	3,007,989		3,007,989	...	...	1,360,000
							Operational support, human resource planning, and administration				
...	11,000	...	...	...	...	11,000	Grant to the Foreign Service Community Association (FSCA)	11,000	...	...	11,000
...	184,000	...	...	...	-96	183,904	(S) Payments under the Diplomatic Service (Special) Superannuation Act	183,904	...	...	186,906
...	195,000	...	...	...	-96	194,904		194,904	...	...	197,906
...	**16,193,431**	**2,302,000**	...	**-487,000**	**-8,107**	**18,000,324**	**Total--Grants**	**17,547,928**	**452,396**	...	**11,886,450**
							Contributions				
							Foreign policy, priorities and coordination				
...	15,000	...	...	...	...	15,000	Contribution to the Canadian Group of the Trilateral Commission	15,000	...	...	15,000
							International trade development				
...	...	...	...	40,000	...	40,000	Canadian Exporter Association	40,000	...	...	...
...	1,808,000	...	...	...	...	1,808,000	Canadian International Grains Institute	1,778,123	29,877	...	1,634,447
...	90,000	...	...	...	...	90,000	Canada Grains Council	90,000	...	...	90,000
...	347,000	...	...	...	...	347,000	Fees for membership in the International Wheat Council	305,143	41,857	...	278,249
...	460,000	470,000	...	-85,000	...	845,000	Technology Inflow Program Fund [1]	271,727	573,273	...	319,780
...	22,300,000	...	...	...	...	22,300,000	Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales	19,169,503	3,130,497	...	24,316,483

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries				
...	220,000	...	...	...	...	220,000		47,741	172,259	...	339,350
...	156,000	...	...	...	-8	155,992	Commonwealth Science Council [75,588 Pounds Sterling]	155,992	...	...	...
...	100,000	...	...	...	...	100,000	Centre for International Business Research	100,000	...	...	150,000
...	424,000	...	...	380,000	...	804,000	International Institute of Applied Systems Analysis	803,500	500	...	...
...	...	...	...	575,000	...	575,000	International Fur Communications Program	574,047	953	...	...
...	...	...	...	221,000	...	221,000	Telecommunication Executive Management Institute of Canada	155,250	65,750	...	43,275
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	100,000
...	25,905,000	470,000	...	1,131,000	-8	27,505,992		23,491,026	4,014,966	...	27,271,584
							International economic, trade and aid policy				
							Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development				
...	419,000	...	...	...	...	419,000		419,000	...	...	474,473
...	418,000	...	...	...	47,289	465,289	Customs Co-operation Council [12,695,390 Belgian Francs]	465,289	...	...	396,158
...	4,264,000	...	...	...	1,120,971	5,384,971	International Atomic Energy Agency [$3,064,196 US]	5,384,971	...	...	6,249,113
...	845,000	...	...	...	39,837	884,837	International Energy Agency [4,059,257 French Francs]	884,837	...	...	728,724
...	2,512,000	...	...	...	312,483	2,824,483	General Agreement on Tariff and Trade [2,954,000 Swiss Francs]	2,824,483	...	...	2,491,196
...	413,000	...	...	...	30,564	443,564	Nuclear Energy Agency of the OECD [1,985,455 French Francs]	443,564	...	...	343,387
...	6,659,000	...	...	...	852,513	7,511,513	Organization for Economic Co-operation and Development [31,982,913 French Francs]	7,511,513	...	...	6,077,324
...	131,000	...	...	...	43,148	174,148	Organization for Economic Co-operation and Development Centre for Education and Research [627,725 French Francs]	174,148	...	...	133,506
...	1,100,000	...	...	...	...	1,100,000	United Nations Voluntary Fund for the Environment [$790,460 US]	1,100,000	...	...	1,099,127
...	483,000	...	...	...	42,285	525,285	World Intellectual Property Organization [568,155 Swiss Francs]	525,285	...	...	481,958
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	467,609
...	17,244,000	...	...	...	2,489,090	19,733,090		19,733,090	...	...	18,942,575

							Political and international security affairs				
...	5,849,000	...	...	...	757,975	6,606,975	Agency for Cultural and Technical Co-operation in Francophone Countries [28,095,139 French Francs]	6,606,975	...	...	5,676,498
...	3,000	...	...	-3,000	...	...	Canadian Representative on the United Nations Human Rights Committee	...	...	...	...
...	20,000	...	...	...	...	20,000	Conseil africain et malgache de l'enseignement supérieur (CAMES) [4,741,583 CFA]	20,000	...	...	20,000
...	719,000	...	...	254,000	52,194	1,025,194	Commonwealth Foundation [348,000 Pounds Sterling]	1,025,194	...	...	688,170
...	2,337,000	...	...	...	-127,170	2,209,830	Commonwealth Secretariat [1,131,047 Pounds Sterling]	2,209,830	...	...	2,088,369
...	1,078,000	...	...	...	-425,049	652,951	Commonwealth Youth Program [521,730 Pounds Sterling]	652,951	...	...	411,720
...	172,000	...	...	...	-9,864	162,136	Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in central Europe [1,790,738 Austrian Schillings]	162,136	...	...	148,642
...	638,000	...	...	-637,000	...	1,000	Contribution to the Conference on Disarmament in Europe	...	1,000	...	319,886
...	550,000	...	...	...	...	550,000	Defence support assistance to non-NATO countries	550,000	...	...	544,272
...	412,000	...	...	-280,000	...	132,000	Financial assistance in the field of disarmament and arms control	131,758	242	...	226,340
...	10,250,000	...	...	...	1,187,303	11,437,303	Food and Agriculture Organization [$7,365,600 US]	11,437,303	...	...	9,803,614
...	1,204,000	...	...	...	-55,370	1,148,630	International Civil Aviation Organization [$864,900 US]	1,148,630	...	...	1,123,666
...	850,000	...	...	...	...	850,000	International Civil Aviation Organization-- Reimbursement for compensation paid its Canadian employees for provincial income tax for prior taxation years	84,123	765,877	...	140,114
...	5,407,000	...	...	30,000	1,088,515	6,525,515	International Labour Organization [$3,885,699 US]	6,525,515	...	...	5,351,773
...	196,000	...	...	...	8,238	204,238	International Maritime Organization [$140,700 US]	204,238	...	...	160,232
...	5,708,000	...	...	10,000	428,060	6,146,060	North Atlantic Treaty Organization-- Cost of civil administration [173,380,342 Belgian Francs]	6,146,060	...	...	5,016,235
...	2,011,000	...	...	...	601,338	2,612,338	North Atlantic Treaty Organization-- Science programs [61,074,723 Belgian Francs]	2,612,338	...	...	622,707
...	4,893,000	...	...	...	-305,140	4,587,860	Pan American Health Organization [$3,515,884 US]	4,587,860	...	...	4,892,352
...	518,675	500,000	...	...	...	1,018,675	Participation in activities of the international french-speaking community	980,992	37,683	...	564,331
...	50,000	...	...	...	...	50,000	Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	49,540	460	...	...
...	51,000	...	...	...	3,224	54,224	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française [12,000,000 CFA]	54,224	...	...	47,808

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	12,000	...	12,000	United Nations Convention against Torture and other Cruel, Inhuman and Degrading Treatment or Punishment	11,340	660	...	...
...	11,000	...	...	...	-4,409	6,591	United Nations Committee on the Elimination of all Forms of Racial Discrimination [$8,000 US]	6,591	...	...	8,150
...	7,670,000	...	...	...	2,476,290	10,146,290	United Nations Educational, Scientific and Cultural Organization [$5,512,000 US]	10,146,290	...	...	7,488,065
...	...	...	...	35,000	...	35,000	United Nations Voluntary Fund for Indigenous Population	34,020	980	...	...
...	2,384,000	...	...	...	-148,520	2,235,480	United Nations Industrial Development Organization [$1,713,143 US]	2,235,480	...	...	2,387,779
...	65,000	...	...	-65,000	...	...	United Nations Institute for Training and Research	...	...	...	60,000
...	7,236,000	...	...	...	-4,099,367	3,136,633	United Nations Interim Force in Lebanon [$5,200,000 US]	3,136,633	...	...	7,681,654
...	31,500,000	...	...	...	-2,548,034	28,951,966	United Nations Organization [$22,635,913 US]	28,951,966	...	...	30,599,431
...	1,934,000	...	...	...	-553,744	1,380,256	United Nations Organization-- Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East (UNDOF) [$1,390,000 US]	1,380,256	...	...	1,466,151
...	10,584,000	...	...	...	1,040,048	11,624,048	World Health Organization [$7,605,395 US]	11,624,048	...	...	10,157,155
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	196,292
...	104,300,675	500,000	...	-644,000	-633,482	103,523,193		102,716,291	806,902	...	97,891,406
							Legal, immigration and consular affairs				
...	14,000	...	...	...	-657	13,343	Permanent Court of Arbitration [22,452 Dutch Florins]	13,343	...	...	11,222
...	10,000	...	...	...	...	10,000	Intergovernment Committee for Migration	10,000	...	...	10,000
...	24,000	...	...	...	-657	23,343		23,343	...	...	21,222
							Communications and culture				
...	10,000	...	...	...	...	10,000	Pan American Institute for Geography and History	10,000	...	...	10,000
							Bilateral relations and operations				
...	90,000	...	...	...	...	90,000	Activities related to Pacific Economic Cooperation	90,000	...	...	...
...	1,080,000	...	...	...	-187,170	892,830	Conference on Security and Co-operation in Europe (CSCE) [11,268,059 Austrian Schillings]	892,830	...	...	718,755
...	1,830,000	...	...	...	-48,683	1,781,317	Inter-American Institute for Co-operation on Agriculture [$1,314,963 US]	1,781,317	...	...	1,750,216

...	44,000	...	...	...	-3,735	40,265	International Institute of Administrative Sciences [1,335,600 Belgian Francs]	40,265	...	...	33,054
...	571,000	...	...	...	-37,581	533,419	Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park [$410,000 US]	533,419	...	...	539,565
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	333,611
...	3,615,000	...	...	...	-277,169	3,337,831		3,337,831	...	...	3,375,201
...	**151,113,675**	**970,000**	...	**487,000**	**1,577,774**	154,148,449	**Total--Contributions**	**149,326,581**	**4,821,868**	...	**147,526,988**
							Program Summary by Activity				
...	15,000	...	...	...	...	15,000	Foreign policy, priorities and coordination	15,000	...	...	15,000
...	26,310,000	470,000	...	1,131,000	-8	27,910,992	International trade development	23,896,026	4,014,966	...	27,676,584
...	17,244,000	...	...	...	2,489,090	19,733,090	International economic, trade and aid policy	19,733,090	...	...	18,942,575
...	104,760,775	560,000	...	-739,000	-633,482	103,948,293	Political and international security affairs	103,123,401	824,892	...	98,254,845
...	2,723,000	250,000	...	...	-657	2,972,343	Legal, immigration and consular affairs	2,611,978	360,365	...	2,525,858
...	11,173,331	250,000	...	-395,000	...	11,028,331	Communications and culture	10,954,290	74,041	...	6,985,469
...	4,886,000	1,742,000	...	3,000	-285,180	6,345,820	Bilateral relations and operations	6,345,820	...	...	4,735,201
...	195,000	...	...	...	-96	194,904	Operational support, human resource planning, and administration	194,904	...	...	197,906
...	**167,307,106**	**3,272,000**	...	...	**1,569,667**	172,148,773	**Total Program**	**166,874,509**	**5,274,264**	...	**159,333,438**
							World Exhibitions Program				
							Grants				
							World exhibitions				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	879,820
...	...	...	...	...	...	...	**Total--Grants**	...	...	...	**879,820**
							Contributions				
							World exhibitions				
...	14,000	...	...	...	...	14,000	Canada's fees for membership in the International Bureau of Expositions	13,734	266	...	11,867
...	**14,000**	...	...	...	...	**14,000**	**Total--Contributions**	**13,734**	**266**	...	**11,867**
...	**14,000**	...	...	...	...	**14,000**	**Total Program**	**13,734**	**266**	...	**891,687**
...	**167,321,106**	**3,272,000**	...	...	**1,569,667**	172,162,773	**Total Department**	**166,888,243**	**5,274,530**	...	**160,225,125**
							Canadian Institute for International Peace and Security				
							Grants				
							Canadian Institute for International Peace and Security				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,000,000 [2]
...	...	...	...	...	...	...	**Total Program**	...	...	...	**3,000,000**

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Canadian International Development Agency				
							Grants				
							Country to country co-operation				
...	12,600,000	...	...	-550,000	...	12,050,000	Development assistance as education and training for individuals and for special administrative expenses directly related thereto	11,529,141	520,859	...	8,554,611
...	750,000	...	...	...	...	750,000	Grants to the North-South Institute	750,000	...	...	750,000
...	500,000	...	...	...	...	500,000	(S) Grant to the Asia-Pacific Foundation of Canada	500,000	...	...	500,000
...	13,850,000	...	...	-550,000	...	13,300,000		12,779,141	520,859	...	9,804,611
							International initiatives				
...	157,700,000	1	...	5,000,000	...	162,700,001	Development assistance to international development institutions and organizations for operations and general programs and specific programs and projects and for special administrative expenses directly related thereto	162,657,897	42,104	...	144,175,000
...	183,500,000	...	...	-9,950,000	...	173,550,000	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto	172,661,296	888,704	...	168,952,198
...	53,300,000	1	...	2,730,000	...	56,030,001	Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto	56,030,000	1	...	53,200,000
...	394,500,000	2	...	-2,220,000	...	392,280,002		391,349,193	930,809	...	366,327,198
...	**408,350,000**	**2**	**...**	**-2,770,000**	**...**	**405,580,002**	**Total--Grants**	**404,128,334**	**1,451,668**	**...**	**376,131,809**

						Contributions				
...	960,500,000	...	...	−47,260,000	...	913,240,000	Country to country co-operation Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to international and regional development institutions and organizations, Canadian non-governmental institutions, organizations and agencies in support of regional and country specific projects, programs and activities, and for special administrative expenses directly related thereto	896,637,780	16,602,220	...	814,492,889
...	220,750,000	...	...	−2,280,000	...	218,470,000	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special administrative expenses directly related thereto	213,362,409	5,107,591	...	190,207,198
...	44,700,000	...	...	−6,700,000	...	38,000,000	Incentives to Canadian private investors, institutions and organizations, developing country governments, their organizations and agencies, developing country local and regional institutions, and organizations in support of industrial co-operation programs and projects and, for special administrative expenses directly related thereto	38,525,111	−525,111	...	32,356,083
...	215,900,000	...	...	49,630,000	...	265,530,000	Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto	263,898,203	1,631,797	...	233,832,331
...	1,441,850,000	...	...	−6,610,000	...	1,435,240,000		1,412,423,503	22,816,497	...	1,270,888,501
							International initiatives Contributions to international development institutions and organizations in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	2,155,896	544,104	...	2,480,474
...	3,000,000	...	...	−300,000	...	2,700,000	Contributions to international non-governmental organizations in support of development assistance programs and projects and for special administrative expenses directly related thereto	23,651,611	28,389	...	20,651,311
...	21,400,000	...	...	2,280,000	...	23,680,000	Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and				

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	100,000	...	...	7,500,000	...	7,600,000	international non-governmental organizations for operations and general and specific programs, projects, activities, and appeals and for special administrative expenses directly related thereto	7,600,000	...	...	100,000
...	100,000	...	...	-100,000	...	.	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto	...	...	...	...
...	2,600,000	...	...	...	...	2,600,000	Payment to the Asian Development Bank in accordance with the International Development (Financial Institutions) Continuing Assistance Act	2,513,584	86,416	...	2,513,584
...	2,600,000	...	...	...	...	2,600,000	Contribution to the Inter-American Development Bank	2,512,183	87,817	...	...
...	29,800,000	...	...	9,380,000	...	39,180,000		38,433,274	746,726	...	25,745,369
...	**1,471,650,000**	**...**	**...**	**2,770,000**	**...**	1,474,420,000	**Total--Contributions**	1,450,856,777	**23,563,223**	**...**	**1,296,633,870**
							Other transfer payments				
...	137,100,000	...	...	...	-10,730,382	126,369,618	International initiatives (S) Encashment of notes issued to international financial institutions and to their development assistance funds in accordance with the International Development (Financial Institutions) Continuing Assistance Act	126,369,618	...	...	147,442,610
...	**137,100,000**	**...**	**...**	**...**	**-10,730,382**	126,369,618	**Total--Other transfer payments**	126,369,618	**...**	**...**	**147,442,610**
							Program Summary by Activity				
...	1,455,700,000	...	...	-7,160,000	...	1,448,540,000	Country to country co-operation	1,425,202,644	23,337,356	...	1,280,693,112
...	561,400,000	2	...	7,160,000	-10,730,382	557,829,620	International initiatives	556,152,085	1,677,535	...	539,515,177
...	**2,017,100,000**	**2**	**...**	**...**	**-10,730,382**	2,006,369,620	**Total Program**	1,981,354,729	**25,014,891**	**...**	**1,820,208,289**
...	**2,184,421,106**	**3,272,002**	**...**	**...**	**-9,160,715**	2,178,532,393	**Total Ministry**	2,148,242,972	**30,289,421**	**...**	**1,983,433,414**

(S) Statutory transfer payment.

1 Previously shown as the International Collaboration Assistance Fund.

2 This amount was charged to Standard Object 12.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Canadian Interests Abroad Program			
Budgetary (respendable revenues)			
Passports			
Passport fees	18,215,000	24,013,441	20,979,466
Total Program--Budgetary	**18,215,000**	**24,013,441**	**20,979,466**
Total Department--Budgetary	**18,215,000**	**24,013,441**	**20,979,466**
Export Development Corporation			
Non-budgetary (respendable receipts)			
Export Development Corporation			
Loan repayments. (Net)	24,000,000	40,355,027	85,877,175
Total Program--Non-budgetary	**24,000,000**	**40,355,027**	**85,877,175**
Total Ministry--Budgetary	**18,215,000**	**24,013,441**	**20,979,466**
Non-budgetary	**24,000,000**	**40,355,027**	**85,877,175**

Revenue

	Current year	Previous year
	$	$
Department		
Canadian Interests Abroad Program		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
International organizations and associations--		
United Nations bonds		3,528
Personnel posted abroad	590,039	850,266
	590,039	853,794
Refunds of previous years' expenditure--		
Accountable advances	970,144	1,308,783
Canada's share of unexpended balances of prior year assessed contributions to international organizations	969,222	2,861,588
Program for Export Market Development--Contributions	4,750,992	3,177,601
Sundries	2,736,889	3,179,911
Adjustment to prior year's Payables at Year End (PAYE)	2,797,550	3,319,207
	12,215,797	13,847,090
Privileges, licences and permits--		
Import/export permits	1,504,519	1,165,695
Rental of staff accommodations	14,390,334	13,624,926
Rental of Crown-held automobiles and commuting transportation charges	340,300	323,892
Visa cost recoveries	7,387,082	4,571,505
Sundries	795,471	54,478
	24,417,706	19,740,496
Services and service fees--		
Consular services	162,359	124,734
Sundries	3,545	6,686
	165,904	131,420
Proceeds from sales	82,038	124,707
Other non-tax revenue--		
Services rendered on behalf of Passport Office	1,976,601	1,088,372
International organization's rent share of accommodation	439,758	544,470
Remitted surplus funds *re* Cash Management Practices Improvement Program (International Development Research Centre)		4,000,000
Sundries	4,090,637	2,517,404
	6,506,996	8,150,246
Total Department	**43,978,480**	**42,847,753**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Canadian International Development Agency		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Developing countries--International development assistance	3,625,218	5,138,032
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	3,873,350	3,983,131
Adjustment to prior year's Payables at Year End (PAYE)	52,533	203,191
Repayment of loans to developing countries	181,838	...
	4,107,721	4,186,322
Services and service fees--		
Services and commitment charges on loans to developing countries	185,699	296,303
Other non-tax revenue	284,806	120,628
Total Program	**8,203,444**	**9,741,285**
Export Development Corporation		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Export Development Corporation	4,575,599	8,646,319
Development of export trade (National governments including developing countries)	24,224,597	34,702,275
Development of export trade (Miscellaneous)	4,606,822	2,220,707
	33,407,018	45,569,301
Other non-tax revenue	22,224,207	8,925,498
Total Program	**55,631,225**	**54,494,799**

	Current year	Previous year
	$	$
International Joint Commission		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	...	154
Adjustment to prior year's Payables at Year End (PAYE)	127	...
	127	154
Other non-tax revenue--		
United States share of expenses of the regional office--Windsor	720,048	602,464
Miscellaneous	515	15
	720,563	602,479
Total Program	**720,690**	**602,633**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	**37,622,275**	**51,561,127**
Refunds of previous years' expenditure	**16,323,645**	**18,033,566**
Privileges, licences and permits	**24,417,706**	**19,740,496**
Services and service fees	**351,603**	**427,723**
Proceeds from sales	**82,038**	**124,707**
Other non-tax revenue	**29,736,572**	**17,798,851**
Total Ministry	**108,533,839**	**107,686,470**

[1] Interest unless otherwise indicated.

SECTION 10

1987-88
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Canada Deposit Insurance Corporation
Office of the Superintendent of Financial Institutions
Tariff Board

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Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and Economic Policies
The development of policies and provision of advice pertaining to the financial and economic aspects of:

- the domestic and international economic situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- the Canadian tax system;
- the economic and fiscal implications of Government programs including loans,investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations; and
- tariffs, international trade, development assistance and international financial relations.

Domestic Coinage
The provision of funds for the production of domestic coinage.

International Financial Organizations
The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration
Includes executive direction for the Department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description

Interest Costs
The provision of funds for interest costs on: unmatured debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and Issuing Costs
The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Fiscal Transfer Payments Program

Objective

To provide funds for payments to provincial governments under various statutory authorities.

Activity Description

Fiscal Transfer Payments
The provision of funds for payments to provincial governments under the Constitution Acts, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977, the Public Utilities Income Tax Transfer Act, and other statutory authority.

Canadian Import Tribunal Program

Objective

To determine whether dumped or subsidized imported goods are injuring Canadian producers and to inquire into other matters in relation to injurious imports that are referred to it by the Governor in Council.

Activity Description

Canadian Import Tribunal
The investigation and conduct of hearings including inquiries to determine the existence of material or serious injury to Canadian industry due to the importation of goods.

Inspector General of Banks Program

Objective

To ensure that the provisions of the Bank Act and the Quebec Savings Banks Act are being duly observed so that the confidence of the public in the Canadian banking system is sustained.

Activity Description

Inspector General of Banks
The administration of the Bank Act, and the conduct of examinations and inquiries into banking activities to ensure adherence to the provisions of that Act and the Quebec Savings Banks Act and that banks are in sound financial condition.

Special Program

Objective

To provide for a budgetary payment to the Foreign Claims Fund and a non-budgetary payment in respect of a toll bridge across the harbour at Saint John, New Brunswick.

Auditor General

Objective

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Activity Description

Legislative Auditing

The audit of the accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include providing audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Insurance

Objective

To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Activity Description

Supervision of Companies

The supervision of federally registered or licensed insurance companies, fraternal benefits societies, investment, trust and loan companies, co-operative credit societies, and the supervision of employee pension plans.

Actuarial and Other Services

Actuarial and technical services provided for other departments.

Administration

The functions of executive and central services relating to work management and provision of administrative services for the Department. Collection of premium taxes under Part I of the Excise Tax Act. Administration of the Civil Service Insurance Act.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Activity Description

Financial Institutions Supervision and Actuarial Services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other Government departments.

Tariff Board

Objective

To hear and decide on appeals from decisions of the Minister or the Deputy Minister of National Revenue for Customs and Excise; to conduct studies of the Customs Tariff as directed by the Minister of State for Finance; to give its opinion on valuation or tariff classification questions referred from the Deputy Minister of National Revenue.

Activity Description

Appeals

The seven members of the Tariff Board are appointed by the Governor in Council and act as a court to hear appeals from decisions of the Minister or the Deputy Minister of National Revenue for Customs and Excise made under the provisions of the Customs Act, the Excise Tax Act, and the Special Import Measures Act and the Energy Administration Act.

References

As directed by the Minister of State for Finance, the Board, enquires into and reports upon any matter in relation to goods that, if brought into Canada, are subject to or exempt from duties or customs and excise taxes. The Board also gives its opinion on valuation or tariff classification questions referred from the Deputy Minister of National Revenue.

Administration

Administrative, personnel and financial services.

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Financial and Economic Policies Program				
...	45,339,000	...	...	45,339,000	1	Program expenditures				
...	...	10,759,000	...	10,759,000	1c	Program expenditures				
...	45,339,000	10,759,000	...	56,098,000		Total--Vote [1]	54,019,393	2,078,607	...	43,998,575
...	13,000,000	...	...	13,000,000	5	Payments in accordance with the Bretton Woods and Related Agreeements Act to the International Finance Corporation	12,568,304	431,696	...	9,018,738
...	39,530	..	6,445	45,975	(S)	Minister of Finance--Salary and motor car allowance	45,975	...	...	41,097
...	227,900,000	16,750,000	...	244,650,000	(S)	Payments to International Development Association (Bretton Woods and Related Agreements Act)	244,650,000	...	...	140,661,000
...	5,257,000	...	401,000	5,658,000	(S)	Contributions to employee benefit plans	5,658,000	...	...	5,070,000
...	66,000,000	...	-15,509,316	50,490,684	(S)	Purchase of domestic coinage	50,490,684	...	...	36,608,652
...	...	...	2,280	2,280	(S)	Refunds of amounts credited to revenue in previous years	2,280	...	...	50,288
...	...	...	259,045	259,045	(S)	Payments of liabilities previously transferred to revenue	259,045	...	...	276,845
...	...	...	37,055,569	37,055,569	(S)	Premium and discount on exchange	37,055,569	...	...	...
...	357,535,530	27,509,000	22,215,023	407,259,553		Total budgetary	404,749,250	2,510,303	...	235,725,195
					L10	In accordance with the Bretton Woods and Related Agreements Act: The issuance of non-interest bearing non-negotiable demand notes in an amount not to exceed $324,800,000 to the International Development Association	324,800,000	...	...	66,300,000
...	1	...	324,799,999	324,800,000	(S)	(L) Subscriptions to the International Bank for Reconstruction and Development pursuant to the Bretton Woods and Related Agreements Act. Limit $2,627,671,570 US ($ US $ authority translated at $1 US = 1.2349 $ Cdn). (Gross)	...	...	2,965,425,888	...
3,134,961,128	...	...	-169,535,240	2,965,425,888	L11e	Payments. Limit $20,226,291 US	1,790,651	24,577,349	...	...
...	...	26,368,000	...	26,368,000		Note issuance. Limit $13,129,008 US	16,115,858	1,614,142	...	...
...	...	...	17,730,000	17,730,000	(S)	(L) Payment to the Multilateral Investment Guarantee Agency estimated at $4,500,000 not to exceed the equivalent of US $3,208,130 (Gross) Payment. Limit $3,208,130 US	...	...	4,500,000	...
...	...	4,500,000	...	4,500,000		Appropriations not required for the current year	...	...	...	9,618,148
...	...	...	...	...						
3,134,961,128	1	30,868,000	172,994,759	3,338,823,888		Total non-budgetary	342,706,509	26,191,491	2,969,925,888	275,918,148
...	357,535,530	27,509,000	22,215,023	407,259,553		**Total Program--Budgetary**	**404,749,250**	**2,510,303**	...	**235,725,195**
3,134,961,128	1	30,868,000	172,994,759	3,338,823,888		**Non-budgetary**	**342,706,509**	**26,191,491**	**2,969,925,888**	**275,918,148**

						Public Debt program				
...	28,200,000,000	1,020,000,000	-180,322,435	29,039,677,565	(S)	Interest and other costs (Financial Administration Act)	29,039,677,565	...	...	26,667,926,854
...	**28,200,000,000**	**1,020,000,000**	**-180,322,435**	**29,039,677,565**		**Total Program--Budgetary**	**29,039,677,565**	**...**	**...**	**26,667,926,854**
						Fiscal Transfer Payments Program				
					(S)	Payments to provincial governments under the Constitution Acts, 1867–1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977, and				
...	5,351,000,000	380,453,000	401,153,312	6,132,606,312		other statutory authority	6,132,606,312	...	...	5,543,462,118
					(S)	Payments to the provinces under the Public Utilities				
...	283,000,000	61,000,000	-3,367,726	340,632,274		Income Tax Transfer Act	340,632,274	...	...	257,922,009
...	**5,634,000,000**	**441,453,000**	**397,785,586**	**6,473,238,586**		**Total Program--Budgetary**	**6,473,238,586**	**...**	**...**	**5,801,384,127**
						Canadian Import Tribunal Program				
...	2,225,000	...	...	2,225,000	15	Program expenditures	2,079,436	145,564	...	1,881,095
...	280,000	...	21,000	301,000	(S)	Contributions to employee benefit plans	301,000	...	...	283,000
...	**2,505,000**	**...**	**21,000**	**2,526,000**		**Total Program--Budgetary**	**2,380,436**	**145,564**	**...**	**2,164,095**
						Inspector General of Banks Program [2]				
...	5,210,000	...	-5,210,000	...	20	Program expenditures	...	...	...	...
...	612,000	...	-612,000	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**5,822,000**	**...**	**-5,822,000**	**...**		**Total Program--Budgetary**	**...**	**...**	**...**	**...** [2]
						Special Program				
...	30,000	...	...	30,000	25	Foreign Claims Fund	13,500	16,500	...	45,000
					(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the Financial Institutions				
78,395,387	...	...	...	78,395,387		Depositors Compensation Act	4,072,714	...	74,322,673	5,544,633
78,395,387	30,000	...	...	78,425,387		Total budgetary	4,086,214	16,500	74,322,673	5,589,633
					(S)	(L) Payment to the Canadian Commercial Bank pursuant to the Canadian Commercial Bank Financial Assistance Act. Limit $75,000,000. (Gross)				
2,000,000	...	...	...	2,000,000			...	...	2,000,000	...
					L30	Advances to the St. John Harbour Bridge Authority.				
...	671,000	...	...	671,000		(Gross)	345,559	325,441	...	464,048
2,000,000	671,000	...	...	2,671,000		Total non-budgetary	345,559	325,441	2,000,000	464,048
78,395,387	**30,000**	**...**	**...**	78,425,387		**Total Program--Budgetary**	4,086,214	**16,500**	**74,322,673**	**5,589,633**
2,000,000	**671,000**	**...**	**...**	2,671,000		**Non-budgetary**	345,559	**325,441**	**2,000,000**	**464,048**
78,395,387	**34,199,892,530**	**1,488,962,000**	**233,877,174**	36,001,127,091		**Total Department--Budgetary**	35,924,132,051	**2,672,367**	**74,322,673**	**32,712,789,904**
3,136,961,128	**671,001**	**30,868,000**	**172,994,759**	3,341,494,888		**Non-budgetary**	343,052,068	**26,516,932**	**2,971,925,888**	**276,382,196**

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Auditor General				
...	42,141,000	...	...	42,141,000	35	Program expenditures				
...	...	...	4,700	4,700		Transfer from TB Vote 10 [1]				
...	42,141,000	...	4,700	42,145,700		Total--Vote 35	40,743,899	1,401,801	...	39,704,399
...	133,000	...	19,251	152,251	(S)	Salary of the Auditor General	152,251	...	...	128,559
...	4,412,000	...	336,000	4,748,000	(S)	Contributions to employee benefit plans	4,748,000	...	...	4,377,000
...	**46,686,000**	**...**	**359,951**	**47,045,951**		**Total Program--Budgetary**	**45,644,150**	**1,401,801**	**...**	**44,209,958**
						Canada Deposit Insurance Corporation				
					(S)	(L) Loans pursuant to the Canada Deposit Insurance Corporation Act, Section 37 as amended. Limit $3,000,000,000. (Net)	130,500,000	...	1,666,335,617	268,164,383
296,835,617	...	14,500,000	1,485,500,000	1,796,835,617						
296,835,617	**...**	**14,500,000**	**1,485,500,000**	**1,796,835,617**		**Total Program--Non-budgetary**	**130,500,000**	**...**	**1,666,335,617**	**268,164,383**
						Insurance [2]				
...	24,499,000	...	-24,499,000	...	40	Program expenditures	...	...	...	...
...	1,540,000	...	-1,540,000	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**26,039,000**	**...**	**-26,039,000**	**...**		**Total Program--Budgetary**	**...**	**...**	**...**	**...**
						Office of the Superintendent of Financial Institutions [2]				
						Inspector General of Banks Program [2]				
...	...	...	5,210,000	5,210,000	20	Program expenditures	1,080,012	4,129,988	...	3,665,056
						Insurance [2]				
...	...	...	24,499,000	24,499,000	40	Program expenditures	5,377,924	19,121,076	...	24,999,947
...	...	...	421,261	421,261	(S)	Civil service insurance actuarial liability adjustment (Insurance)	421,261	...	...	-2,446,189
...	...	...	165,000	165,000	(S)	Contributions to employee benefit plans (Inspector General of Banks Program)				
...	...	...	384,999	384,999	(S)	Contributions to employee benefit plans (Insurance)				
...	...	...	549,999	549,999		Total--Contributions to employee benefit plans	549,999	...	...	1,900,000

					(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to Sections 16 and 17 of the Office of the Superintendent of Financial Institutions Act Total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	-6,229,235	6,229,235	40,000,000	...
...	...	...	40,000,000	40,000,000						
...	...	...	**70,680,260**	**70,680,260**		**Total Program--Budgetary**	**1,199,961**	**29,480,299**	**40,000,000**	**28,118,814**
						Tariff Board				
...	2,349,000	...	...	2,349,000	45	Program expenditures				
...	...	...	31,000	31,000		Transfer from TB Vote 5 [1]				
...	2,349,000	...	31,000	2,380,000		Total--Vote 45	2,324,978	55,022	...	2,557,912
...	289,000	...	22,000	311,000	(S)	Contributions to employee benefit plans	311,000	...	...	286,000
...	**2,638,000**	...	**53,000**	**2,691,000**		**Total Program--Budgetary**	**2,635,978**	**55,022**	...	**2,843,912**
78,395,387	**34,275,255,530**	**1,488,962,000**	**278,931,385**	**36,121,544,302**		**Total Ministry--Budgetary**	**35,973,612,140**	**33,609,489**	**114,322,673**	**32,787,962,588**
3,433,796,745	**671,001**	**45,368,000**	**1,658,494,759**	**5,138,330,505**		**Non-Budgetary**	**473,552,068**	**26,516,932**	**4,638,261,505**	**544,546,579**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

2 The Office of the Superintendent of Financial Institutions was created by legislation on July 7, 1987 with a mandate that includes the responsibilities of the former Department of Insurance and the Inspector General of Banks Program.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Financial and Economic Policies Program				
								Operating				
...	33,502,000	1,591,000	...	...	251,000	...	35,344,000	Financial and economic policies	32,338,642	3,005,358	...	29,112,435
...	66,000,000	...	...	...	-15,509,316	...	50,490,684	Domestic coinage	50,490,684	...	...	36,608,652
...	26,938,530	9,168,000	...	...	37,473,339	-10,774,000	62,805,869	Administration	61,208,500	1,597,369	...	18,663,669
...	-10,774,000	...	...	...	...	10,774,000	...	Revenue credited to the vote	...	...	...	...
...	115,666,530	10,759,000	...	...	22,215,023	...	148,640,553	Total--Operating	144,037,826	4,602,727	...	84,384,756
								Capital				
...	14,000	...	...	...	...	...	14,000	Financial and economic policies	1,931,996	-1,917,996	...	763,191
...	955,000	...	...	...	...	...	955,000	Administration	1,561,124	-606,124	...	897,510
...	969,000	...	...	...	...	...	969,000	Total--Capital	3,493,120	-2,524,120	...	1,660,701
								Transfer payments				
...	240,900,000	16,750,000	...	...	...	...	257,650,000	International financial organizations	257,218,304	431,696	...	149,679,738
								Non-budgetary				
3,134,961,128	1	30,868,000	...	...	172,994,759	...	3,338,823,888	International financial organizations	342,706,509	26,191,491	2,969,925,888	275,918,148
								Program Summary				
...	33,516,000	1,591,000	...	...	251,000	...	35,358,000	Financial and economic policies	34,270,638	1,087,362	...	29,875,626
...	66,000,000	...	...	...	-15,509,316	...	50,490,684	Domestic coinage	50,490,684	...	...	36,608,652
...	240,900,000	16,750,000	...	...	...	...	257,650,000	International financial organizations--Budgetary	257,218,304	431,696	...	149,679,738
3,134,961,128	1	30,868,000	...	...	172,994,759	...	3,338,823,888	Non-budgetary	342,706,509	26,191,491	2,969,925,888	275,918,148
...	17,119,530	9,168,000	...	...	37,473,339	...	63,760,869	Administration	62,769,624	991,245	...	19,561,179
...	357,535,530	27,509,000	...	...	22,215,023	...	407,259,553	**Total Program--Budgetary**	404,749,250	2,510,303	...	235,725,195
3,134,961,128	1	30,868,000	...	...	172,994,759	...	3,338,823,888	Non-budgetary	342,706,509	26,191,491	2,969,925,888	275,918,148
								Public Debt Program				
								Operating				
...	28,010,000,000	906,000,000	...	...	-215,359,272	...	28,700,640,728	Interest costs	28,700,640,728	...	...	26,395,443,585
...	190,000,000	114,000,000	...	...	35,036,837	...	339,036,837	Servicing and issuing costs	339,036,837	...	...	272,483,269
...	28,200,000,000	1,020,000,000	...	...	-180,322,435	...	29,039,677,565	**Total Program--Budgetary**	29,039,677,565	...	...	26,667,926,854

								Fiscal Transfer Payments Program				
								Transfer payments				
...	5,634,000,000	441,453,000	...	...	397,785,586	...	6,473,238,586	Fiscal transfer payments	6,473,238,586	...	...	5,796,724,127
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	4,660,000
...	**5,634,000,000**	**441,453,000**	**...**	**...**	**397,785,586**	**...**	**6,473,238,586**	**Total Program--Budgetary**	**6,473,238,586**	**...**	**...**	**5,801,384,127**
								Canadian Import Tribunal Program				
								Operating				
...	2,505,000	...	...	...	21,000	...	2,526,000	Canadian Import Tribunal	2,367,222	158,778	...	2,161,935
								Capital				
...	...	...	...	...	...	...	...	Canadian Import Tribunal	13,214	-13,214	...	2,160
...	**2,505,000**	**...**	**...**	**...**	**21,000**	**...**	**2,526,000**	**Total Program--Budgetary**	**2,380,436**	**145,564**	**...**	**2,164,095**
								Inspector General of Banks Program [1]				
								Operating				
...	5,822,000	...	...	-5,822,000	...	...	...	Inspector General of Banks	...	...	...	...
...	**5,822,000**	**...**	**...**	**-5,822,000**	**...**	**...**	**...**	**Total Program--Budgetary**	**...**	**...**	**...**	**...**
								Special Program				
								Operating				
78,395,387	30,000	...	...	...	...	...	78,425,387	Special program	4,086,214	16,500	74,322,673	5,589,633
								Non-budgetary				
2,000,000	671,000	...	...	...	...	...	2,671,000	Special program	345,559	325,441	2,000,000	464,048
78,395,387	**30,000**	**...**	**...**	**...**	**...**	**...**	**78,425,387**	**Total Program--Budgetary**	**4,086,214**	**16,500**	**74,322,673**	**5,589,633**
2,000,000	**671,000**	**...**	**...**	**...**	**...**	**...**	**2,671,000**	**Non-budgetary**	**345,559**	**325,441**	**2,000,000**	**464,048**
78,395,387	**34,199,892,530**	**1,488,962,000**	**...**	**-5,822,000**	**239,699,174**	**...**	**36,001,127,091**	**Total Department-- Budgetary**	**35,924,132,051**	**2,672,367**	**74,322,673**	**32,712,789,904**
3,136,961,128	**671,001**	**30,868,000**	**...**	**...**	**172,994,759**	**...**	**3,341,494,888**	**Non-budgetary**	**343,052,068**	**26,516,932**	**2,971,925,888**	**276,382,196**
								Auditor General				
								Operating				
...	45,087,000	...	4,700	...	355,251	...	45,446,951	Legislative auditing	42,487,048	2,959,903	...	42,508,393
								Capital				
...	1,149,000	...	...	...	...	...	1,149,000	Legislative auditing	2,708,112	-1,559,112	...	1,267,685
								Transfer payments				
...	450,000	...	...	...	...	...	450,000	Legislative auditing	448,990	1,010	...	433,880
...	**46,686,000**	**...**	**4,700**	**...**	**355,251**	**...**	**47,045,951**	**Total Program--Budgetary**	**45,644,150**	**1,401,801**	**...**	**44,209,958**
								Canada Deposit Insurance Corporation				
								Non-budgetary				
296,835,617	...	14,500,000	...	...	1,485,500,000	...	1,796,835,617	Canada Deposit Insurance Corporation	130,500,000	...	1,666,335,617	268,164,383
296,835,617	**...**	**14,500,000**	**...**	**...**	**1,485,500,000**	**...**	**1,796,835,617**	**Total Program--Non-budgetary**	**130,500,000**	**...**	**1,666,335,617**	**268,164,383**

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Insurance [1]				
								Operating				
...	22,115,000		...	...	−22,115,000	...	...	...	Supervision of companies	...	...	...	...
...	1,672,000		...	...	−1,672,000	...	...	...	Actuarial and other services	...	...	...	...
...	2,237,000		...	...	−2,237,000	...	...	...	Administration	...	...	...	...
...	26,024,000		...	...	−26,024,000	...	...	...	Total--Operating	...	...	...	...
									Capital				
...	15,000		...	...	−15,000	...	...	...	Administration	...	...	...	...
									Program Summary				
...	22,115,000		...	...	−22,115,000	...	...	...	Supervision of companies	...	...	...	...
...	1,672,000		...	...	−1,672,000	...	...	...	Actuarial and other services	...	...	...	...
...	2,252,000		...	...	−2,252,000	...	...	...	Administration	...	...	...	...
...	**26,039,000**		...	...	**−26,039,000**	...	...	...	**Total Program--Budgetary**	...	...	...	...
									Office of the Superintendent of Financial Institutions [1]				
									Operating				
...	...		...	...	...	40,000,000	...	40,000,000	Financial institutions supervision and actuarial services	−6,229,235	6,229,235	40,000,000	...
...	...		...	...	...	**40,000,000**	...	**40,000,000**	**Total Office of the Superintendent of Financial Institutions--Budgetary**	**−6,229,235**	**6,229,235**	**40,000,000**	...
									Inspector General of Banks Program [1]				
									Operating				
...	...		...	...	5,822,000	−447,000	...	5,375,000	Inspector General of Banks	1,217,060	4,157,940	...	4,076,797
									Capital				
...	...		...	...	...	...	...	...	Inspector General of Banks	27,952	−27,952	...	59,259
...	...		...	...	**5,822,000**	**−447,000**	...	5,375,000	**Total Inspector General of Banks Program--Budgetary**	**1,245,012**	**4,129,988**	...	**4,136,056**

								Insurance [1]				
								Operating				
...	...	...	...	22,115,000	-850,096	...	21,264,904	Supervision of companies	4,685,787	16,579,117	...	22,528,711
...	...	...	...	1,672,000	-121,925	...	1,550,075	Actuarial and other services	513,202	1,036,873	...	1,567,125
...	...	...	...	2,237,000	-182,980	...	2,054,020	Administration	482,117	1,571,903	...	2,065,786
...	...	...	...	...	421,261	...	421,261	Civil service insurance actuarial liability adjustment	421,261	...	...	-2,446,189
...	...	...	...	26,024,000	-733,740	...	25,290,260	Total--Operating	6,102,367	19,187,893	...	23,715,433
								Capital				
...	...	...	...	15,000	...	...	15,000	Administration	81,817	-66,817	...	267,325
								Program Summary				
...	...	...	...	22,115,000	-850,096	...	21,264,904	Supervision of companies	4,685,787	16,579,117	...	22,528,711
...	...	...	...	1,672,000	-121,925	...	1,550,075	Actuarial and other services	513,202	1,036,873	...	1,567,125
...	...	...	...	2,252,000	-182,980	...	2,069,020	Administration	563,934	1,505,086	...	2,333,111
...	...	...	...	...	421,261	...	421,261	Civil service insurance actuarial liability adjustment	421,261	...	...	-2,446,189
...	...	...	...	**26,039,000**	**-733,740**	...	**25,305,260**	**Total Insurance--Budgetary**	**6,184,184**	**19,121,076**	...	**23,982,758**
...	...	...	...	**31,861,000**	**38,819,260**	...	**70,680,260**	**Total Program--Budgetary**	**1,199,961**	**29,480,299**	**40,000,000**	**28,118,814**
								Tariff Board				
								Operating				
...	556,000	...	15,000	...	4,620	...	575,620	Appeals	627,221	-51,601	...	573,293
...	1,623,000	...	16,000	...	13,640	...	1,652,640	References	1,489,313	163,327	...	1,784,478
...	447,000	...	...	...	3,740	...	450,740	Administration	500,128	-49,388	...	436,795
...	2,626,000	...	31,000	...	22,000	...	2,679,000	Total--Operating	2,616,662	62,338	...	2,794,566
								Capital				
...	12,000	...	...	...	...	...	12,000	Administration	19,316	-7,316	...	49,346
								Program Summary				
...	556,000	...	15,000	...	4,620	...	575,620	Appeals	627,221	-51,601	...	573,293
...	1,623,000	...	16,000	...	13,640	...	1,652,640	References	1,489,313	163,327	...	1,784,478
...	459,000	...	...	...	3,740	...	462,740	Administration	519,444	-56,704	...	486,141
...	**2,638,000**	...	**31,000**	...	**22,000**	...	**2,691,000**	**Total Program--Budgetary**	**2,635,978**	**55,022**	...	**2,843,912**
78,395,387	**34,275,255,530**	**1,488,962,000**	**35,700**	...	**278,895,685**	...	**36,121,544,302**	**Total Ministry--Budgetary**	**35,973,612,140**	**33,609,489**	**114,322,673**	**32,787,962,588**
3,433,796,745	**671,001**	**45,368,000**	...	...	**1,658,494,759**	...	**5,138,330,505**	**Non-budgetary**	**473,552,068**	**26,516,932**	**4,638,261,585**	**544,546,579**

[1] The Office of the Superintendent of Financial Institutions was created by legislation on July 7, 1987 with a mandate that includes the responsibilities of the former Department of Insurance and the Inspector General of Banks Program.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Financial and Economic Policies Program				
							Other transfer payments				
							International financial organizations				
...	13,000,000	...	...	...	...	13,000,000	Payment to the International Finance Corporation in accordance with the Bretton Woods and Related Agreements Act	12,568,304	431,696	...	7,950,055
...	227,900,000	16,750,000	...	...	...	244,650,000	(S) Encashment of demand notes by the International Development Association in accordance with the Bretton Woods and Related Agreements Act	244,650,000	...	...	140,661,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,068,683
...	**240,900,000**	**16,750,000**	**...**	**...**	**...**	**257,650,000**	**Total Program**	**257,218,304**	**431,696**	**...**	**149,679,738**
							Fiscal Transfer Payments Program				
							Other transfer payments				
...	36,000,000	-100,000	...	...	730	35,900,730	Statutory subsidies	35,900,730	...	...	35,804,557
...	5,600,000,000	167,000,000	...	...	481,882,000	6,248,882,000	Fiscal equalization	6,248,882,000	...	...	5,702,168,000
...	283,000,000	61,000,000	...	...	-3,367,726	340,632,274	Public utilities income tax transfer	340,632,274	...	...	257,922,009
...	-285,000,000	-3,147,000	...	...	-1,361,418	-289,508,418	Youth allowances recovery	-289,508,418	...	...	-264,247,749
...	...	221,000,000	...	...	-83,668,000	137,332,000	Census related overpayment	137,332,000	...	...	...
...	...	-4,300,000	...	...	4,300,000	...	Revenue guarantee payment	...	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	69,737,310
...	**5,634,000,000**	**441,453,000**	**...**	**...**	**397,785,586**	**6,473,238,586**	**Total Program**	**6,473,238,586**	**...**	**...**	**5,801,384,127**
...	**5,874,900,000**	**458,203,000**	**...**	**...**	**397,785,586**	**6,730,888,586**	**Total Department**	**6,730,456,890**	**431,696**	**...**	**5,951,063,865**

							Auditor General				
							Grants				
							Legislative auditing				
...	5,000	...	...	...	...	5,000	International Organization of Supreme Audit Institutions	3,990	1,010	...	4,200
...	**5,000**	...	...	...	...	**5,000**	**Total--Grants**	**3,990**	**1,010**	...	**4,200**
							Contributions				
							Legislative auditing				
...	445,000	...	...	...	...	445,000	Canadian Comprehensive Auditing Foundation	445,000	...	...	429,680
...	**445,000**	...	...	...	...	**445,000**	**Total--Contributions**	**445,000**	...	...	**429,680**
...	**450,000**	...	...	...	...	**450,000**	**Total Program**	**448,990**	**1,010**	...	**433,880**
...	**5,875,350,000**	**458,283,000**	...	...	**397,785,586**	**6,731,338,586**	**Total Ministry**	**6,730,905,880**	**432,706**	...	**5,951,497,745**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Financial and Economic Policies Program			
Budgetary (respendable revenues)			
Administration			
Operating expenditures recovered from Treasury Board, the Office of the Comptroller General and the Office of Privatization and Regulatory Affairs	10,774,000	10,461,000	9,569,000
Increased revenue credited to the vote (TB 804465 and TB 805857)	...	...	60,000
Total Program--Budgetary	**10,774,000**	**10,461,000**	**9,629,000**
Total Department--Budgetary	**10,774,000**	**10,461,000**	**9,629,000**
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Financial institutions supervision and actuarial services			
Assesments on:			
Banks	...	4,786,460	...
Insurance companies	...	21,682,243	...
Investment companies	...	202,099	...
Trust companies	...	1,513,178	...
Loan compagnies	...	875,044	...
Co-operative credit societies	...	118,765	...
	...	29,177,789	...
Services provided to Canada Deposit Insurance Corporation	...	445,464	...
Services provided to Canada Pension Plan	...	346,928	...
Fees collected under Pension Benefits Standards Act, 1985	...	230,921	...
Penalties	...	2,930	...
Other revenue credited to the vote	...	41,985	...
Total Program--Budgetary	...	30,246,017	...
Total Ministry--Budgetary	**10,774,000**	**40,707,017**	**9,629,000**

Revenue

	Current year	Previous year
	$	$
Department		
Financial and Economic Policies Program		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Canada Deposit Insurance Corporation	117,015,752	79,939,707
Bank of Canada--Transfer of profit	1,843,897,309	1,936,466,289
Federal-provincial employment loans program	7,038,155	7,296,777
Federal-provincial fiscal arrangements	58,945	58,944
Municipal Development and Loan Board	4,410,952	5,049,226
Special development loans program	7,558,381	8,055,590
Winter capital projects fund	13,611,494	14,459,023
Town of Oromocto--New Brunswick		191
Jamaica--Special program--Economic assistance	3,364,805	902,852
United Kingdom--The United Kingdom Financial Agreement Act, 1946	13,346,775	13,907,154
Canada Development Corporation		81,226
Ottawa Civil Service Recreational Association	11,518	12,760
Town of Oromocto		122
Town of Oromocto Development Corporation	10,267	14,019
Foreign exchange accounts--		
Exchange Fund Account--Profit/loss (-)	317,102,545	-104,743,164
International Monetary Fund--Subscriptions--Transfer of profit	6,046,216	8,767,437
Cash--		
Interest on bank deposits	274,664,401	212,880,026
Consolidated specified purpose accounts--		
Interest on loans to the Unemployment Insurance Account	219,465,633	836,733,949
Other accounts--		
Supply revolving fund	748,829	5,650,302
Government Telecommunications Agency revolving fund	637,215	620,443
Canadian Government Printing Bureau revolving fund	5,401,948	658,619
	2,834,391,140	3,026,811,492
Refunds of previous years' expenditure--		
Refund of capital purchase	139,944	...
Refund of salaries, goods and services	68,959	109,367
Adjustment to prior year's Payables at Year End (PAYE)	805,032	215,097
	1,013,935	324,464
Services and service fees--		
Fines, penalties and forfeitures	43,633	4,162
Fees--Access to information	1,464	751
	45,097	4,913
Domestic coinage	177,889,143	52,579,079
Proceeds from sales	6,602	15,127
Premium and discount on exchange		40,132,523

Revenue--*Continued*

	Current year	Previous year
	$	$
Other non-tax revenue--		
Unclaimed balances which have been received from the Bank of Canada in respect of the chartered banks	1,576,956	205,937
Transfer from the following accounts which were unclaimed or outstanding for ten years or more--Outstanding Imprest Account--Cheques	34,800	9,028
Unclaimed cheques	4,830,503	4,828,715
Outstanding Hog premium warrants	...	13,240
Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario	200,000	200,000
Recovery of costs by employee pay deductions	245	450
Liabilities transferred from Government Annuities Account	362,289	211,478
Other miscellaneous revenues under $500 per item	2,117	306
International Monetary Fund transfer charges	2,851,065	8,400,297
Transmission of Budget documents	8,000	...
Profit on exchange	...	83,016
Recovery of employee benefits	39,851	23,576
Transfer of War Claims Fund	11,077,365	...
International Monetary Fund Valuation Adjustment	733,110	...
	21,716,301	13,976,043
Total Program	**3,035,062,218**	**3,133,843,641**
Public Debt Program		
Non-Tax Revenue--		
Return on investments--		
Other accounts--		
Government's holdings of unmatured debt--		
Interest	20,960,279	17,705,118
Profit/loss (-)	2,314,938	-58,004
	23,275,217	17,647,114
Other non-tax revenue--		
Transfer from matured debt outstanding	457,050	319,500
Total Program	**23,732,267**	**17,966,614**
Total Department	**3,058,794,485**	**3,151,810,255**
Auditor General		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	41,490	103,252
Adjustment to prior year's Payables at Year End (PAYE)	36,203	17,165
	77,693	120,417
Services and service fees--		
Auditing services rendered to organizations	629,542	390,970
Other non-tax revenue	20,430	110,704
Total Program	**727,665**	**622,091**
Office of the Superintendent of Financial Institutions [2]		
Tax Revenue--		
Tax on insurance premiums: [3]		
On insurance placed with unauthorized insurers	2,453,910	1,428,976
On insurance placed with authorized insurers through brokers or agents outside Canada	248,697	120,671
Total Tax Revenue	**2,702,607**	**1,549,647**
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	75	11,801
Adjustment to prior year's Payables at Year End (PAYE)	25,316	...
	25,391	11,801
Services and service fees--		
Assessment on: [4]		
Banks	...	3,273,420
Insurance companies	...	14,633,233
Investment companies	...	145,820
Trust companies	...	1,416,093
Loan companies	...	1,097,770
Cooperative credit societies	...	172,385
Services provided to Canada Deposit Insurance Corporation	255,702	338,803
Services provided to Canada Pension Plan	...	412,497
Foreign bank registration fees	...	25,500
Fees collected under Pension Benefits Standard Act	366,118	393,132
Penalties received from companies for late filing of financial statements	10,450	10,720
	632,270	21,919,373
Proceeds from sales	...	3,900
Other non-tax revenue	10,501	13,518
Total Non-Tax Revenue	**668,162**	**21,948,592**
Total Program	**3,370,769**	**23,498,239**
Tariff Board		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	...	2,200
Adjustment to prior year's Payables at Year End (PAYE)	1,810	...
Total Program	**1,810**	**2,200**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue--		
Tax on insurance premiums	2,702,607	1,549,647
Total Tax Revenue	2,702,607	1,549,647
Non-Tax Revenue--		
Return on investments	2,857,666,357	3,044,458,606
Refunds of previous years' expenditure	1,118,829	458,882
Services and service fees	1,306,909	22,315,256
Domestic coinage	177,889,143	52,579,079
Proceeds from sales	6,602	19,027
Premium and discount on exchange	...	40,132,523
Other non-tax revenue	22,204,282	14,419,765
Total Non-Tax Revenue	3,060,192,122	3,174,383,138
Total Ministry	**3,062,894,729**	**3,175,932,785**

1 Interest unless otherwise indicated.

2 The Office of the Superintendent of Financial Institutions was created by legislation on July 7, 1987 with a mandate that includes the former Department of Insurance and the Inspector General of Banks Program.

3 Under Part I of the Excise Tax Act, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

4 Revenue from services and service fees received after the creation of the Office of the Superintendent of Financial Institutions in July 1987 are credited to the vote.

SECTION 11

1987-88
PUBLIC ACCOUNTS

Fisheries and Oceans

Department
Canadian Saltfish Corporation
Freshwater Fish Marketing Corporation

CONTENTS

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Programs by activity	11.5
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Details of amounts credited to the vote	11.9
Revenue	11.10

Department

Objective

To undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters, and to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; and to coordinate the policies and programs of the Government of Canada respecting Oceans.

Activity Description

Science

Research and the provision of reliable scientific advice for the management of fisheries and fish habitat; research and the description of the climate of the ocean and its influence on fish stocks and the atmosphere; description, quantification and communication of marine environmental factors relating to marine engineering and transportation; hydrographic surveying and charting of Canadian waters for the purpose of safe navigation; development and refinement of methodology and technology needed for the Department's scientific role and transfer of technology to Canadian industry; coordination of the Government of Canada's marine science program.

Atlantic Fisheries

All federal fisheries and habitat management and development functions in the Atlantic zone and the waters adjacent to Newfoundland, Nova Scotia, New Brunswick, Prince Edward Island and Quebec, and within and adjacent to Canada's 200-mile fisheries zones on the Atlantic coast, including the river systems and lakes in all of those provinces except Quebec; the planning and execution of those functions through which the Department manages the fisheries resource and the primary sector of the Atlantic fishing industry.

Pacific and Freshwater Fisheries

All federal fisheries and habitat management and development functions in the Pacific and Arctic Oceans, British Columbia, the Yukon and the Northwest Territories and the provinces of Alberta, Saskatchewan, Manitoba and Ontario,including management in Canadian portions of transboundary rivers, shared management in international fisheries, and management of the Native, recreational and commercial fishing effort, except where authority has been delegated to the provinces for the management of inland fisheries. It also includes the direction of the Department's national habitat management functions.

Inspection Services

Inspection Services include the development, formulation and implementation of national policies, regulations and programs to insure that Canadian produced fish and fish products meet appropriate grade, handling, identity, process, quality and safety standards; and that imported fish and fish products meet minimum standards of identity, quality and safety.

International

Making international arrangements to advance Canada's fisheries conservation and trade interests, in cooperation with other Government departments; the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries; and formulation and representation of fisheries trade positions.

Corporate Policy and Program Support

Executive direction of the Program, corporate and regional management, capital asset management and provision of policy and administrative services; the overall coordination of federal policies and programs relating to oceans; and the development and promulgation of the Department's national regulations and the direction of the Department's enforcement activities.

Canadian Saltfish Corporation

Objective

To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	428,830,500	...	...	428,830,500	1	Operating expenditures				
...	...	33,810,300	...	33,810,300	1e	Operating expenditures				
...	...	...	3,175,000	3,175,000		Transfer from: TB Vote 5 [1]				
...	...	...	775,500	775,500		TB Vote 10 [1]				
...	428,830,500	33,810,300	3,950,500	466,591,300		Total--Vote 1	466,075,466	515,834	...	446,637,345
...	74,127,000	...	...	74,127,000	5	Capital expenditures				
...	...	17,153,000	...	17,153,000	5e	Capital expenditures				
...	74,127,000	17,153,000	...	91,280,000		Total--Vote 5	91,267,135	12,865	...	81,010,276
...	11,190,500	...	...	11,190,500	10	Grants and contributions				
...	...	2,166,900	...	2,166,900	10e	Grants and contributions				
...	11,190,500	2,166,900	...	13,357,400		Total--Vote 10	12,755,771	601,629	...	13,701,226
...	39,530	...	6,445	45,975	(S)	Minister of Fisheries and Oceans--Salary and motor car allowance	45,975	...	...	41,098
...	2,500,000	...	-2,151,256	348,744	(S)	Liabilities under the Fisheries Improvement Loans Act	348,744	...	...	1,356,685
...	35,034,000	...	2,670,000	37,704,000	(S)	Contributions to employee benefit plans	37,704,000	...	...	35,685,000
...	...	...	140	140	(S)	Federal Court awards	140	...	...	338,119
...	...	...	299,130	299,130	(S)	Refunds of amounts credited to revenue in previous years	299,130	...	...	89,587
...	551,721,530	53,130,200	4,774,959	609,626,689		Total budgetary	608,496,361	1,130,328	...	578,859,336
150,000	...	...	...	150,000	L38b	Advances to the Fishing Vessel Insurance Plan for assistance to fishermen, Vote 540, Appropriation Act No. 5, 1955. Limit $150,000. (Net)	...	...	150,000	...
...	551,721,530	53,130,200	4,774,959	609,626,689		Total Department--Budgetary	608,496,361	1,130,328	...	578,859,336
150,000	...	...	...	150,000		Non-budgetary	...	...	150,000	...

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Saltfish Corporation				
					L23b	Loans to the Corporation and guarantees for loans pursuant to the Saltfish Act. Aggregate of all amounts borrowed by the Corporation limited to $50,000,000. (Net)				
26,000,000	...	...	...	26,000,000			4,850,000	...	21,150,000	6,577,500
26,000,000	**...**	**...**	**...**	**26,000,000**		**Total Program--Non-budgetary**	**4,850,000**	**...**	**21,150,000**	**6,577,500**
						Freshwater Fish Marketing Corporation				
					L30b	Loans to the Corporation and guarantees for loans pursuant to the Freshwater Fish Marketing Act. Aggregate of all amounts borrowed by the Corporation limited to $30,000,000. (Net)				
27,000,000	...	...	...	27,000,000			2,200,000	...	24,800,000	-15,152,589
27,000,000	**...**	**...**	**...**	**27,000,000**		**Total Program--Non-budgetary**	**2,200,000**	**...**	**24,800,000**	**-15,152,589**
...	**551,721,530**	**53,130,200**	**4,774,959**	**609,626,689**		**Total Ministry--Budgetary**	**608,496,361**	**1,130,328**	**...**	**578,859,336**
53,150,000	**...**	**...**	**...**	**53,150,000**		**Non-budgetary**	**7,050,000**	**...**	**46,100,000**	**-8,575,089**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	168,513,000	...	1,310,800	-2,051,300	1,006,000	...	168,778,500	Science	167,867,106	911,394	...	...
...	73,256,000	1,993,300	418,700	787,200	465,974	...	76,921,174	Atlantic fisheries	76,743,055	178,119	...	...
...	65,078,000	11,865,000	1,089,700	-669,100	382,000	...	77,745,600	Pacific and freshwater fisheries	78,056,888	-311,288	...	...
...	25,037,000	722,000	53,700	1,002,000	197,175	...	27,011,875	Inspection services	26,174,908	836,967	...	...
...	5,729,000	...	500	152,100	10,000	...	5,891,600	International	5,799,839	91,761	...	...
...	126,291,030	19,230,000	1,077,100	779,100	914,566	...	148,291,796	Corporate policy and program support	149,482,915	-1,191,119	...	...
...	463,904,030	33,810,300	3,950,500	...	2,975,715	...	504,640,545	Total--Operating	504,124,711	515,834	...	482,791,149[1]
								Capital				
...	2,578,000	...	...	8,426,600	...	..	11,004,600	Science	11,098,327	-93,727	...	...
...	2,073,000	1,100,000	...	1,763,900	...	...	4,936,900	Atlantic fisheries	4,908,755	28,145	...	...
...	2,644,000	3,600,000	...	2,470,500	...	...	8,714,500	Pacific and freshwater fisheries	8,851,059	-136,559	...	...
...	...	253,000	...	1,375,500	...	...	1,628,500	Inspection services	1,589,110	39,390	...	...
...	...	...	...	1,500	...	...	1,500	International	..	1,500	...	...
...	66,832,000	12,200,000	...	-14,038,000	...	...	64,994,000	Corporate policy and program support	64,819,884	174,116	...	...
...	74,127,000	17,153,000	...	...	...	...	91,280,000	Total--Capital	91,267,135	12,865	...	81,010,276[1]
								Transfer payments				
...	...	...	...	790,400	...	...	790,400	Science	744,193	46,207	...	469,000
...	8,545,000	46,000	...	1,062,000	...	...	9,653,000	Atlantic fisheries	9,216,146	436,854	...	12,285,723
...	...	285,000	...	102,000	...	...	387,000	Pacific and freshwater fisheries	387,000	...	...	50,000
...	...	...	...	24,000	...	...	24,000	International	23,820	180	...	...
...	5,145,500	1,835,900	...	-1,978,400	-2,151,256	...	2,851,744	Corporate policy and program support	2,733,356	118,388	...	1,356,685
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	896,503
...	13,690,500	2,166,900	...	...	-2,151,256	...	13,706,144	Total--Transfer payments	13,104,515	601,629	...	15,057,911
								Non-budgetary				
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan	...	...	150,000	...

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	171,091,000	...	1,310,800	7,165,700	1,006,000	...	180,573,500	Science	179,709,626	863,874	...	...
...	83,874,000	3,139,300	418,700	3,613,100	465,974	...	91,511,074	Atlantic fisheries	90,867,956	643,118	...	...
...	67,722,000	15,750,000	1,089,700	1,903,400	382,000	...	86,847,100	Pacific and freshwater fisheries	87,294,947	-447,847	...	...
...	25,037,000	975,000	53,700	2,377,500	197,175	...	28,640,375	Inspection services	27,764,018	876,357	...	...
...	5,729,000	...	500	177,600	10,000	...	5,917,100	International	5,823,659	93,441	...	...
...	198,268,530	33,265,900	1,077,100	-15,237,300	-1,236,690	...	216,137,540	Corporate policy and program support	217,036,155	-898,615	...	...
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan--Non-budgetary	...	...	150,000	...
...	**551,721,530**	**53,130,200**	**3,950,500**	**...**	**824,459**	**...**	**609,626,689**	**Total Department--Budgetary**	**608,496,361**	**1,130,328**	**...**	**578,859,336**[1]
150,000	**...**	**...**	**...**	**...**	**...**	**...**	**150,000**	**Non-budgetary**	**...**	**...**	**150,000**	**...**
								Canadian Saltfish Corporation				
26,000,000	...	...	...	...	...	...	26,000,000	Non-budgetary Canadian Saltfish Corporation	4,850,000	...	21,150,000	6,577,500
26,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**26,000,000**	**Total Program--Non-budgetary**	**4,850,000**	**...**	**21,150,000**	**6,577,500**
								Freshwater Fish Marketing Corporation				
27,000,000	...	...	...	...	...	...	27,000,000	Non-budgetary Freshwater Fish Marketing Corporation	2,200,000	...	24,800,000	-15,152,589
27,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**27,000,000**	**Total Program--Non-budgetary**	**2,200,000**	**...**	**24,800,000**	**-15,152,589**
...	**551,721,530**	**53,130,200**	**3,950,500**	**...**	**824,459**	**...**	**609,626,689**	**Total Ministry--Budgetary**	**608,496,361**	**1,130,328**	**...**	**578,859,336**
53,150,000	**...**	**...**	**...**	**...**	**...**	**...**	**53,150,000**	**Non-budgetary**	**7,050,000**	**...**	**46,100,000**	**-8,575,089**

[1] Previous year's figures by activity are not available due to new breakdown in activity.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Science				
...	...	...	...	554,600	...	554,600	Grants to support organizations	520,515	34,085	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	469,000
...	...	...	...	554,600	...	554,600		520,515	34,085	...	469,000
							Atlantic fisheries				
...	...	100,000	...	...	...	100,000	Grant to the Quebec Commercial Fishermen's Alliance	100,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	245,728
...	...	100,000	...	...	...	100,000		100,000	...	...	245,728
							International				
...	...	...	...	24,000	...	24,000	Canada France Advisory Committee	23,820	180	...	...
							Corporate policy and program support				
...	769,000	...	...	-769,000	...	...	Grants to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	...	...	...	...
...	**769,000**	**100,000**	**...**	**-190,400**	**...**	**678,600**	**Total--Grants**	**644,335**	**34,265**	**...**	**714,728**
							Contributions				
							Science				
...	...	...	...	235,800	...	235,800	Contributions to support organizations	223,678	12,122	...	...
							Atlantic fisheries				
...	...	...	...	1,062,000	...	1,062,000	Contributions to support organizations	997,607	64,393	...	...
...	665,000	...	...	20,000	...	685,000	Contribution to registered fish plants, corporations, single individual enterprises or groups of individuals, involved in the harvesting, processing, marketing or transportation of fish in Prince Edward Island	676,962	8,038	...	702,736
...	2,900,000	-33,000	...	596,200	...	3,463,200	Contribution under the New Brunswick Fishery Subsidiary Agreement for the development of the New Brunswick fisheries	3,454,972	8,228	...	4,079,086
...	920,000	...	...	157,900	...	1,077,900	Atlantic Salmon Commercial Licences Buyback Program	1,062,418	15,482	...	1,114,293

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	4,060,000	-471,000	...	-774,100	...	2,814,900	Contribution under the Fishery Subsidiary Agreement for development of the Nova Scotia fisheries	2,576,687	238,213	...	3,517,737
...	...	250,000	...	...	...	250,000	Contribution under the Quebec Fishery Subsidiary Agreement for development of the Quebec fisheries	250,000	...	...	...
...	...	200,000	...	...	...	200,000	Eastern Quebec Development	97,500	102,500	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,626,143
...	8,545,000	-54,000	...	1,062,000	...	9,553,000		9,116,146	436,854	...	12,039,995
							Pacific and freshwater fisheries				
...	...	...	...	102,000	...	102,000	Contributions to support organizations	102,000	...	...	...
...	...	25,000	...	...	...	25,000	Contribution to the Pacific Salmon Foundation, a non-profit corporation established to raise funds for salmonid enhancement in British Columbia	25,000	...	...	...
...	...	260,000	...	...	...	260,000	Inuvialuit Final Agreement	260,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	...	285,000	...	102,000	...	387,000		387,000	...	...	50,000
							Corporate policy and program support				
...	1,876,500	846,900	...	-1,209,400	...	1,514,000	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	1,396,277	117,723	...	...
...	2,500,000	...	...	...	-2,151,256	348,744	(S) Liabilities under the Fisheries Improvement Loans Act	348,744	...	...	1,356,685
...	...	700,000	...	...	...	700,000	Contribution to the Fisheries Council of Canada to undertake a co-ordinated public reassurance program to re-establish consumer confidence and increase consumption through the promotion of Canadian fish and seafood products	700,000	...	...	...
...	...	289,000	...	...	...	289,000	Contribution to the Town of New Liskeard, Ontario, for the construction of wave protection and related marine works	288,335	665	...	...
...	4,376,500	1,835,900	...	-1,209,400	-2,151,256	2,851,744		2,733,356	118,388	...	1,356,685
							Ocean science and surveys				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	14,000

							Marketing, international and inspection				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	688,000
							Corporate and capital services				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	194,503
...	12,921,500	2,066,900	...	190,400	-2,151,256	13,027,544	**Total--Contributions**	12,460,180	567,364	...	14,343,183
							Departmental Summary by Activity				
...	...	...	...	790,400	...	790,400	Science	744,193	46,207	...	469,000
...	8,545,000	46,000	...	1,062,000	...	9,653,000	Atlantic fisheries	9,216,146	436,854	...	12,285,723
...	...	285,000	...	102,000	...	387,000	Pacific and freshwater fisheries	387,000	...	...	50,000
...	...	...	...	24,000	...	24,000	International	23,820	180	...	...
...	5,145,500	1,835,900	...	-1,978,400	-2,151,256	2,851,744	Corporate policy and program support	2,733,356	118,388	...	1,356,685
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	896,503
...	13,690,500	2,166,900	...	...	-2,151,256	13,706,144	**Total Department**	13,104,515	601,629	...	15,057,911
...	13,690,500	2,166,900	...	...	-2,151,256	13,706,144	**Total Ministry**	13,104,515	601,629	...	15,057,911

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Marketing, international and inspection			
Sale of fish products by the Fisheries Prices Support Board	...	...	3,348,225
Total Department--Budgetary	...	...	3,348,225
Total Ministry--Budgetary	...	...	3,348,225

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Canadian Saltfish Corporation	2,217,233	1,830,099
Freshwater Fish Marketing Corporation	148,857	1,326,145
Canadian producers of frozen groundfish	40,000	160,098
Groundfish processors	23,534	...
Haddock fishermen	1,296	10,694
Other accounts--		
Interest on long term debt	17,806	19,480
	2,448,726	3,346,516
Refunds of previous years' expenditure--		
Refund of outstanding advances	8,739	27,418
Adjustment to prior year's Payables at Year End (PAYE)	1,343,855	1,165,861
Sundries	535,907	753,152
	1,888,501	1,946,431
Privileges, licences and permits--		
Fees	8,393,737	4,139,064
Licences	12,344,927	8,056,285
Oyster leases	54,430	58,824
Bait	12,210	20,404
Vessel and fishermen registrations	2,009,071	1,846,120
	22,811,375	14,120,697
Services and service fees--		
Insulated container rental	60,272	71,849
Other fees	864,741	442,574
	925,013	514,423
Proceeds from sales--		
Proceeds from the sale of bait	822,521	1,376,987
Proceeds from the sale of publications	1,568,115	1,567,419
Proceeds from the sale of cod fillet		274,275
Sundry sales	853,225	477,489
	3,243,861	3,696,170
Other non-tax revenue--		
Seizures and forfeitures	1,195,198	497,010
Fines	958,207	1,006,399
Small craft harbours--		
Wharfage, berthage and leases	3,295,451	3,242,710
Licences	537,561	456,538
Other wharf revenue	652,109	...
Rental of land, buildings, vehicles and machinery	460,715	320,438
Sundries	120,231	304,967
	7,219,472	5,828,062
Total Department	**38,536,948**	**29,452,299**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	2,448,726	3,346,516
Refunds of previous years' expenditure	1,888,501	1,946,431
Privileges, licences and permits	22,811,375	14,120,697
Services and service fees	925,013	514,423
Proceeds from sales	3,243,861	3,696,170
Other non-tax revenue	7,219,472	5,828,062
Total Ministry	**38,536,948**	**29,452,299**

[1] Interest unless otherwise indicated.

SECTION 12

1987-88
PUBLIC ACCOUNTS

Governor General

CONTENTS

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Department

Objective

To enable the Governor General of Canada to perform his/her constitutional role; and to provide for the administration of Honours.

Activity Description

Governor General

Provides for the payment of the Governor General's salary and of the costs of operating the Governor General's office and residence, including travel in Canada and travel and representation abroad.

Honours

Provides for the administration of the Regulations of the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Police, Corrections and Fire Services Exemplary Service Medals, the Canadian Forces Meritorious Service Cross and the Special Service Medal.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	6,355,000	...	...	6,355,000	1	Program expenditures				
					1c	Program expenditures and the grants listed in the Estimates				
...	...	595,000	...	595,000						
...	...	180,000	...	180,000	1e	Program expenditures				
...	...	...	151,222	151,222		Transfer from TB Vote 5 [1]				
...	6,355,000	775,000	151,222	7,281,222		Total--Vote 1	7,134,533	146,689	...	6,792,926
...	70,000	...	...	70,000	(S)	Salary of the Governor General (Governor General's Act)	70,000	...	...	70,000
...	210,000	...	11,154	221,154	(S)	Annuities payable under the Governor General's Retiring Annuity Act	221,154	...	...	212,345
...	597,000	...	46,000	643,000	(S)	Contributions to employee benefit plans	643,000	...	...	512,461
...	**7,232,000**	**775,000**	**208,376**	**8,215,376**		**Total Ministry--Budgetary**	**8,068,687**	**146,689**	...	**7,587,732**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

1 Treasury Board Vote 5--Government contingencies.

Program by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	5,738,000	775,000	151,222	−165,262	46,000	...	6,544,960	Governor General	6,498,612	46,348	...	6,077,578
...	1,021,000	...	...	105,989	...	...	1,126,989	Honours	1,126,989	...	...	1,004,342
...	213,000	...	...	−25,434	...	...	187,566	Former governors general	87,225	100,341	...	69,572
...	6,972,000	775,000	151,222	−84,707	46,000	...	7,859,515	Total--Operating	7,712,826	146,689	...	7,151,492
								Capital				
...	50,000	...	...	72,707	...	...	122,707	Governor General	122,707	...	...	223,895
								Transfer payments				
...	210,000	...	...	12,000	11,154	...	233,154	Former governors general	233,154 [1]	...	...	212,345
								Ministry Summary				
...	**5,788,000**	**775,000**	**151,222**	**−92,555**	**46,000**	...	6,667,667	Governor General	6,621,319	**46,348**	...	**6,301,473**
...	**1,021,000**	...	...	**105,989**	...	...	1,126,989	Honours	1,126,989	...	...	**1,004,342**
...	**423,000**	...	...	**−13,434**	**11,154**	...	420,720	Former governors general	320,379	**100,341**	...	**281,917**
...	**7,232,000**	**775,000**	**151,222**	**...**	**57,154**	...	**8,215,376**	**Total Ministry--Budgetary**	**8,068,687**	**146,689**	**...**	**7,587,732**

[1] An amount of $221,154 was charged to Standard Object 1.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Former governors general				
...	210,000	...	...	...	11,154	221,154	(S) Annuities payable under the Governor General's Retiring Annuity Act	221,154	...	...	212,345
...	...	...	...	12,000	...	12,000	Grants to surviving spouses of former governors general to provide for expenses incurred in the performance of Crown-related activities	12,000	...	...	...
...	**210,000**	**...**	**...**	**12,000**	**11,154**	**233,154**	**Total Ministry**	**233,154** [1]	**...**	**...**	**212,345**

(S) Statutory transfer payment.

[1] An amount of $221,154 was charged to Standard Object 1.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	203	...
Total Department	**203**	...
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	203	...
Total Ministry	**203**	...

SECTION 13

1987-88
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department
Northern Canada Power Commission
Western Diversification Office

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Department

Administration Program

Objective

To ensure the efficient and effective management of the Department and its programs in a manner that is responsive to its mandate, ministerial and parliamentary priorities, Central Agency directions, and the overall needs of the Department's clients.

Activity Description

Executive Direction

Operation of the offices of the Minister, Deputy Minister, Associate Deputy Minister (Organization and Management), Associate Deputy Minister (North), Assistant Deputy Minister (Human Resources) Assistant Deputy Minister (Finance and Professional Services), Director General (Communications), Director General (Executive Support Services) and their respective staffs.

Finance and Professional Services

Provision of services to the Department in the area of corporate financial management and administration; contracts and headquarters technical services; management systems and services; management practices; legal and translation services; and internal audit functions.

Human Resource Management

Provision of policy and program development to the Department in the area of human resource management; provision of functional direction and monitoring of human resource operations in the regions.

Communications

Provides communication advice to departmental senior management through the development of communications policy, standards and strategy; provides functional direction and operational services in the areas of publications, exhibits, audio-visual, public enquiries and media relations throughout departmental programs.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

Activity Description

Self-Government

Comprises a number of activities which are directed to formally establishing a new relationship between the federal government and Indian and Inuit people for increased community control and self-reliance.

Comprehensive Claims

Analyzes, negotiates, and settles comprehensive claims; and provides financial support to native claimants for the preparation, submission, and negotiation of comprehensive and specific claims.

Economic Development

Provides assistance to Indians, Indian bands and Inuit people to create business, employment and socio-economic development opportunities.

Lands, Revenues and Trusts

Provides for the management and control of Indian lands and estates; administers on behalf of Indian and Inuit people the trust responsibilities set out in the Indian Act, including the maintenance of current membership rolls; analyzes, negotiates and settles specific land claims.

Education

Provides to Indian students, pre-school, elementary and secondary educational services relevant to social, economic, and cultural needs and conditions of Indian people. Provides financial assistance and instructional support to eligible Indians and Inuit enrolled in post- secondary institutions.

Social Development

Provides and arranges for the provision of social assistance and welfare services to Indian and Inuit individuals and families in need.

Capital Facilities and Community Services

Provides support for the physical improvement and protection of communities including housing, policing and other essential community services, and recreational and education facilities.

Band Management

Provides support to bands in their administration of programs; assists them to increase their capacity to govern their communities.

Program Management and Administration

Provides general management and administrative support activities internal to the Program at the Headquarters, regional and field office levels.

Objective

To promote the political, economic, social and cultural development of the northern territories and in collaboration with the territorial governments and other federal departments, to effectively manage the orderly use, development and conservation of the North's natural resources and to protect the northern natural environment, for the benefit of all Canadians, northerners in particular.

Activity Description

Political, Social and Cultural Development

Management of Departmental/Territorial Governments relations in the areas of political development, devolution of responsibilities and fiscal relations, the support of Inuit art and artists, the support of Inuit culture and language, financial assistance to native organizations to enable them to develop positions in regard to economic development and social issues, and financial assistance to territorial governments to meet hospital, medical and housing (Yukon) costs of status Indians and Inuit.

Economic Planning and Development

Provides for the continuing analysis of the northern economy and progressive development of an overall economic strategy, planning and analysis in regard to the Northern Canada Power Commission (NCPC) and northern energy subsidies, negotiation and implementation of Economic Development Agreements in each territory, maximization of benefits to northerners from resource development projects, promotion and support of native businesses, planning for a northern transportation infrastructure, construction of northern roads and coordination of federal Government review and regulation of major resource development projects.

Renewable Resources Management and Environmental Protection

Provides in a quasi-provincial manner, for the management of the water, forest and land resources of the North, and for protection of the northern natural environment. Management of renewable resources, owned by the Crown in right of Canada, is achieved through administration of Acts and Regulations, which involves processing of applications from companies, communities and individuals for legal rights to resource use, administration of rights in good standing, and inspections to ensure compliance with terms and conditions of use. In addition, resources management requires the program to undertake inventories of the quantity and quality of renewable resources, so as to have a sufficient information base with which to deal effectively with applicants. The planning element also includes the preparation for and fighting of forest fires, the development of land use plans to accommodate diverse land use and deal with use conflicts, implementation of the Federal Environmental Assessment and Review Process (EARP) in the North, the regulation of environmental impacts of land use on vacant Crown lands and of offshore operations, and the conduct of applied environmental research. It also includes the administration for DIAND of the Environmental Studies Revolving Fund, which conducts social and environmental research to ensure informed decision making on oil and gas activities and is entirely financed by levies on oil and gas interest owners on Canada Lands.

Non-Renewable Resources Management

Provides in a quasi-provincial manner, for the management of the mineral resources of the North, through the administration of legislation governing mineral rights acquisition, maintenance and recording, through provision of geological services and through maintenance of policies designed to encourage mining in the North. Northern interests and concerns respecting oil and gas exploration and development are factored into the operational activities of COGLA. The Northern Oil and Gas Action Program (NOGAP) of research in preparation for major hydrocarbon developments in the North is coordinated, and the Norman Wells Proven Area Agreement is administered.

Canada Oil and Gas Lands Administration

Preparation of regulations and legislation; negotiation, disposition and management of oil and gas rights; approval of development and production plans; supervision and regulation of oil and gas activities; evaluation of oil and gas potential; negotiation and monitoring of Canada benefits; setting of environmental conditions, including oil spill contingency plans, promoting applied research on oil and gas matters related to the approval process; and co-ordination of interdepartmental and intergovernmental co-operative resource management efforts.

Program Management

Responsibility for the management and executive direction of the Northern Affairs Program, the coordination and development of program wide policies (i.e. those that affect more than one planning element), the provision of financial, administrative, communications, personnel and management services for the Program, the development of knowledge and information on issues in circumpolar countries of significance to Canada, and support of northern science, and the coordination of all activities to implement the Western Arctic (Inuvialuit) final agreement.

Transfer Payments to the Territorial Governments Program

Objective

To transfer funds to the territorial governments in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioners of the Yukon and Northwest Territories on behalf of their respective Government.

Activity Description

Transfer Payments to the Territorial Governments
Provides a record of the operating and capital funds transferred to the territorial governments in the form of non-conditional grants, for the delivery of public services by the territorial governments to territorial residents.

Northern Canada Power Commission

Objective

To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

Western Diversification Office

Objective

To promote economic expansion and diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Activity Description

Western Diversification
To exercise, in close cooperation with western stakeholders, more effective guidance over federal Government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	44,987,000	...	...	44,987,000	1	Program expenditures				
...	...	...	6,540	6,540		Transfer from TB Vote 10 [1]				
...	...	...	-2,536,200	-2,536,200		Transfer to Vote 15				
...	44,987,000	...	-2,529,660	42,457,340		Total--Vote 1	37,300,886	5,156,454	...	39,025,598
...	39,530	...	6,445	45,975	(S)	Minister of Indian Affairs and Northern Development--Salary and motor car allowance	45,975	...	...	41,395
...	4,805,000	...	366,000	5,171,000	(S)	Contributions to employee benefit plans	5,171,000	...	...	5,090,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	19,500,000
...	**49,831,530**	...	**-2,157,215**	**47,674,315**		**Total Program--Budgetary**	**42,517,861**	**5,156,454**	...	**63,656,993**
						Indian and Inuit Affairs Program				
...	235,595,000	...	...	235,595,000	5	Operating expenditures				
					5c	Operating expenditures--To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1987–88: (a) to increase from $350,000,000 to $575,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972; (b) to increase the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970 to a level not to exceed at any time $60,000,000 *less* the total amount of payments made to implement previous guarantees made under that authority; (c) to repeal Indian Affairs and Northern Development Vote 5b, Appropriation Act No. 4, 1974; and (d) to repeal Indian Affairs and Northern Development Vote 5c, Section [b], Appropriation Act No. 4, 1985–86				
...	...	1	...	1						
...	...	...	138,253	138,253		Transfer from TB Vote 10 [1]				
...	...	...	-14,731,215	-14,731,215		Transfer to Vote 15				
...	235,595,000	1	-14,592,962	221,002,039		Total--Vote 5	216,657,565	4,344,474	...	212,344,061
...	42,528,000	...	...	42,528,000	10	Capital expenditures				
...	...	850,000	...	850,000	10c	Capital expenditures				
...	...	...	-11,417,100	-11,417,100		Transfer to Vote 15				
...	42,528,000	850,000	-11,417,100	31,960,900		Total--Vote 10	30,976,322	984,578	...	56,981,609

Ministry Summary--*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	1,513,617,000	...	...	1,513,617,000	15	Grants and contributions				
...	...	26,242,890	...	26,242,890	15c	Grants and contributions				
					15e	Transfer of $2,536,200 from Indian Affairs and Northern Development Vote 1; $14,731,215 from Indian Affairs and Northern Development Vote 5; $11,417,100 from Indian Affairs and Northern Development Vote 10; $1,991,101 from Indian Affairs and Northern Development Vote 25; and, $1,063,000 from Indian Affairs and Northern Development Vote 30				
...	...	1,110,385	...	1,110,385						
...	...	...	2,536,200	2,536,200		Transfer from: Vote 1				
...	...	...	14,731,215	14,731,215		Vote 5				
...	...	...	11,417,100	11,417,100		Vote 10				
...	...	...	1,991,101	1,991,101		Vote 25				
...	...	...	1,063,000	1,063,000		Vote 30				
...	...	...	12,100	12,100		TB Vote 10 [1]				
...	1,513,617,000	27,353,275	31,750,716	1,572,720,991		Total--Vote 15	1,567,184,703	5,536,288	...	1,435,562,457
...	880,000	...	13,837	893,837	(S)	Indian annuities (Indian Act)	893,837	...	...	856,516
...	1,000,000	...	...	1,000,000	(S)	Grant to Inuvialuit Regional Corporation under the Western Arctic (Inuvialuit) Claims Settlement Act	1,000,000	...	...	1,000,000
...	21,046,000	...	1,604,000	22,650,000	(S)	Contributions to employee benefit plans	22,650,000	...	...	21,692,000
...	...	...	796,794	796,794	(S)	Forgiveness of loans issued from Indian housing assistance account	796,794	...	...	397,042
...	...	...	1,749,050	1,749,050	(S)	Payment of guaranteed loans to Indians--Canada Mortgage and Housing Corporation and Farm Credit Corporation	1,749,050	...	...	559,498
4,347,910	...	...	...	4,347,910	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account				
						Pursuant to Indian Affairs and Northern Development Vote 5c, Appropriation Act No.4, 1987–88, the total authorized limit shall not exceed at any time $60,000,000 (previous limit was $30,000,000 pursuant to Indian Affairs and Northern Development Vote 5b, Appropriation Act No.4, 1974) *less* the total amount of payments made to implement previous guarantees				
...	...	...	30,000,000	30,000,000						
4,347,910	...	...	30,000,000	34,347,910		Total	69,637	...	34,278,273	703,143
...	...	...	45,018	45,018	(S)	Supreme Court awards	45,018	...	...	120,600
...	...	...	37,881	37,881	(S)	Refunds of amounts credited to revenue in previous years	37,881	...	...	28,250
...	...	...	105,052	105,052	(S)	Federal Court awards	105,052	...	...	315,504
...	...	...	...	...		Appropriations not required for the current year	...	...	...	77,614,990
4,347,910	1,814,666,000	28,203,276	40,092,286	1,887,309,472		Total budgetary	1,842,165,859	10,865,340	34,278,273	1,808,175,670

16,333,518	...	...	...	16,333,518	L15	Loans for the construction of houses through the Indian housing assistance account. Last amended by Vote L15, Appropriation Act No. 2, 1978. Limit $20,000,000. (Net)	-1,044,958	...	17,378,476	-1,156,133
32,007,117	...	...	...	32,007,117	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote L20, Appropriation Act No. 3, 1975. Limit $70,000,000. (Net)	2,666,043	...	29,341,074	-10,927,414
...	14,303,000	1,029,000	...	15,332,000	L20	Loans to native claimants for the purpose of defraying costs related to research, development and negotiation of claims. (Gross)	14,716,850	615,150	...	14,171,308
...	...	1,116,925	...	1,116,925	L21c	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders	1,116,925	...	...	1,051,808
...	30,000,000	...	...	30,000,000	(S)	(L) Loans to the Inuvialuit Regional Corporation pursuant to the Western Arctic (Inuvialuit) Claims Settlement Act. Limit $30,000,000. (Gross)	30,000,000	...	...	30,000,000
48,340,635	44,303,000	2,145,925	...	94,789,560		Total non-budgetary	47,454,860	615,150	46,719,550	33,139,569
4,347,910	**1,814,666,000**	**28,203,276**	**40,092,286**	1,887,309,472		**Total Program--Budgetary**	1,842,165,859	**10,865,340**	**34,278,273**	**1,808,175,670**
48,340,635	**44,303,000**	**2,145,925**	**...**	94,789,560		**Non-budgetary**	47,454,860	**615,150**	**46,719,550**	**33,139,569**
						Northern Affairs Program				
...	69,567,000	...	...	69,567,000	25	Operating expenditures				
...	...	...	23,905	23,905		Transfer from TB Vote 10 [1]				
...	...	...	-1,991,101	-1,991,101		Transfer to: Vote 15				
...	...	...	-3,839,698	-3,839,698		Vote 35				
...	...	...	-7,190,601	-7,190,601		Vote 45				
...	69,567,000	...	-12,997,495	56,569,505		Total--Vote 25	52,132,554	4,436,951	...	83,596,999
...	...	3,900,000	...	3,900,000	26e	Pursuant to Section 18 of the Financial Administration Act, to write-off from the Accounts of Canada, certain debts due to Her Majesty in the Right of Canada, amounting to $3,900,000 representing the principal balance owed by the British Yukon Railway Company, arising from an interest-free loan established by Vote L51c, Appropriation Act No. 2, 1981–82	3,900,000	...	...	...
...	20,171,000	...	...	20,171,000	30	Capital expenditures				
...	...	...	-1,063,000	-1,063,000		Transfer to: Vote 15				
...	...	...	-1,500,000	-1,500,000		Vote 35				
...	20,171,000	...	-2,563,000	17,608,000		Total--Vote 30	16,698,463	909,537	...	20,927,396
336,764	31,653,500	...	...	31,990,264	35	Grants and contributions				
...	...	1	...	1	35c	Transfer of $3,613,799 from Indian Affairs and Northern Development Vote 25; and $1,500,000 from Indian Affairs and Northern Development Vote 30				
...	...	1	...	1	35e	Transfer of $225,899 from Indian Affairs and Northern Development Vote 25				
...	...	...	3,839,698	3,839,698		Transfer from: Vote 25				
...	...	...	1,500,000	1,500,000		Vote 30				
336,764	31,653,500	2	5,339,698	37,329,964		Total--Vote 35	36,609,268	383,932	336,764	37,599,016

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	4,364,000	...	333,000	4,697,000	(S)	Contributions to employee benefit plans	4,697,000	...	...	4,976,000
934,538	600,000	...	-600,000	934,538	(S)	Environmental Studies Revolving Fund [2]	934,538	...	...	1,671,396[2]
...	...	...	615,211	615,211	(S)	Refunds of amounts credited to revenue in previous years	615,211	...	...	218,619
...	...	...	...	...		Appropriations not required for the current year	...	...	...	461,825
1,271,302	126,355,500	3,900,002	-9,872,586	121,654,218		Total budgetary	115,587,034	5,730,420	336,764	149,451,251[2]
320,000	...	...	...	320,000	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the National Housing Act and Appropriation Act No. 3, 1975. Limit $320,000. (Gross)	...	...	320,000	...
4,794,840	...	...	...	4,794,840	L55	Provision of Eskimo loan fund for loans to Eskimos to promote commercial activities as established by Vote 546, Appropriation Act No. 3, 1953 and last amended by Vote L55, Appropriation Act No. 2, 1978–79. Limit $7,072,000. (Net)	160,518	...	4,634,322	-463,722
4,664,012	...	...	...	4,664,012	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000. (Appropriation Act No. 4, 1969). (Net)	-22,620	...	4,686,632	-17,599
9,778,852	...	...	...	9,778,852		Total non-budgetary	137,898	...	9,640,954	-481,321
1,271,302	**126,355,500**	**3,900,002**	**-9,872,586**	**121,654,218**		**Total Program--Budgetary**	**115,587,034**	**5,730,420**	**336,764**	**149,451,251[2]**
9,778,852	**...**	**...**	**...**	**9,778,852**		**Non-budgetary**	**137,898**	**...**	**9,640,954**	**-481,321**
						Transfer payments to the Territorial Governments Program				
...	163,000,000	...	...	163,000,000	40	Transfer payments to the Government of the Yukon Territory				
...	...	4,418,000	...	4,418,000	40c	Transfer payments to the Government of the Yukon Territory				
...	163,000,000	4,418,000	...	167,418,000		Total--Vote 40	167,418,000	...	...	155,407,666
...	534,000,000	...	...	534,000,000	45	Transfer payments to the Government of the Northwest Territories				
...	...	29,811,700	...	29,811,700	45c	Transfer of $7,190,601 from Indian Affairs and Northern Development Vote 25				
...	...	...	7,190,601	7,190,601		Transfer from Vote 25				
...	534,000,000	29,811,700	7,190,601	571,002,301		Total--Vote 45	571,002,300	1	...	469,416,333
...	**697,000,000**	**34,229,700**	**7,190,601**	**738,420,301**		**Total Program--Budgetary**	**738,420,300**	**1**	**...**	**624,823,999**
5,619,212	**2,687,853,030**	**66,332,978**	**35,253,086**	**2,795,058,306**		**Total Department--Budgetary**	**2,738,691,054**	**21,752,215**	**34,615,037**	**2,646,107,913[2]**
58,119,487	**44,303,000**	**2,145,925**	**...**	**104,568,412**		**Non-budgetary**	**47,592,758**	**615,150**	**56,360,504**	**32,658,248**

						Northern Canada Power Commission				
					(S)	Pursuant to Section 6 of the Yukon Assets Disposal Authorization Act, to write off from the Accounts of Canada certain debts and obligations of the Commission due Her Majesty in Right of Canada amounting to	33,126,083	...	...	...
...	...	52,626,084	-19,500,001	33,126,083						
					L47c	Loans to the Northern Canada Power Commission for capital expenditures. (Gross)		6,743,000	...	11,600,000
...	...	6,743,000	...	6,743,000						
...	...	**52,626,084**	**-19,500,001**	**33,126,083**		**Total Program--Budgetary**	**33,126,083**	...	...	...
...	...	**6,743,000**	...	**6,743,000**		**Non-budgetary**	...	**6,743,000**	...	**11,600,000**
						Western Diversification Office				
...	...	3,000,000	...	3,000,000	50b	Operating expenditures				
					50e	Transfer of $5,568,999 from Indian Affairs and Northern Development Vote 55b				
...	...	1	...	1						
...	...	...	5,568,999	5,568,999		Transfer from Vote 55b				
...	...	3,000,001	5,568,999	8,569,000		Total--Vote 50	5,202,975	3,366,025	...	...
...	...	97,548,000	...	97,548,000	55b	Contributions				
...	...	1	...	1	55e	The grants listed in the Estimates				
...	...	...	-5,568,999	-5,568,999		Transfer to Vote 50b				
...	...	97,548,001	-5,568,999	91,979,002		Total--Vote 55	37,248,931	54,730,071	...	...
...	...	...	9,808,660	9,808,660	(S)	Liabilities under the Small Businesses Loans Act	9,808,660	...	...	...
...	...	**100,548,002**	**9,808,660**	**110,356,662**		**Total Program--Budgetary**	**52,260,566**	**58,096,096**	...	...
3,619,212	**2,687,853,030**	**219,507,064**	**25,561,745**	**2,938,541,051**		**Total Ministry--Budgetary**	**2,824,077,703**	**79,848,311**	**34,615,037**	**2,646,107,913** [2]
58,119,487	**44,303,000**	**8,888,925**	...	**111,311,412**		**Non-budgetary**	**47,592,758**	**7,358,150**	**56,360,504**	**44,258,248**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 10--Employment initiatives.

2 In accordance with the Canada Petroleum Resources Act dated November 18, 1986, the Environmental Studies Revolving Fund ceased operations on April 1, 1987. This amount represents the unused authority of $1,056,672 which was transferred to the Environmental Studies Research Fund on April 1, 1987 and a net credit adjustment of $122,134 for prior years' corrections. There was no other use of the appropriation for the 1987/88 fiscal year. The amount of $600,000 in the Estimates represented the expected loss in the Fund in case the legislation would not have been passed. Both revenues and expenditures of the previous year were restated by $584,405.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	6,423,530	...	1,168	-687,021	46,445	...	5,784,122	Executive direction	6,324,461	-540,339	...	4,781,492
...	31,044,000	...	4,202	-1,195,955	231,000	...	30,083,247	Finance and professional services	26,168,618	3,914,629	...	44,497,680
...	8,544,000	...	...	-157,855	77,000	...	8,463,145	Human resource management	6,659,690	1,803,455	...	...
...	3,613,000	...	1,170	-495,369	18,000	...	3,136,801	Communications	2,658,178	478,623	...	2,788,351
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	11,278,330
...	49,624,530	...	6,540	-2,536,200	372,445	...	47,467,315	Total--Operating	41,810,947	5,656,368	...	63,345,853
								Capital				
...	16,000	...	...	...	...	...	16,000	Executive direction	76,273	-60,273	...	37,669
...	169,000	...	...	...	...	...	169,000	Finance and professional services	563,704	-394,704	...	221,836
...	18,000	...	...	...	...	...	18,000	Human resource management	27,065	-9,065	...	...
...	4,000	...	...	...	...	...	4,000	Communications	39,872	-35,872	...	17,022
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	34,613
...	207,000	...	...	...	...	...	207,000	Total--Capital	706,914	-499,914	...	311,140
								Program Summary				
...	6,439,530	...	1,168	-687,021	46,445	...	5,800,122	Executive direction	6,400,734	-600,612	...	4,819,161
...	31,213,000	...	4,202	-1,195,955	231,000	...	30,252,247	Finance and professional services	26,732,322	3,519,925	...	44,719,516
...	8,562,000	...	...	-157,855	77,000	...	8,481,145	Human resource management	6,686,755	1,794,390	...	...
...	3,617,000	...	1,170	-495,369	18,000	...	3,140,801	Communications	2,698,050	442,751	...	2,805,373
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	11,312,943
...	**49,831,530**	...	**6,540**	**-2,536,200**	**372,445**	...	**47,674,315**	**Total Program--Budgetary**	**42,517,861**	**5,156,454**	...	**63,656,993**
								Indian and Inuit Affairs Program				
								Operating				
...	4,836,000	...	2,135	3,161,266	-12,551	...	7,986,850	Self-government	7,449,113	537,737	...	...
...	2,458,000	...	...	210,515	-536	...	2,667,979	Comprehensive claims	2,747,546	-79,567	...	...
4,347,910	25,724,000	1	2,135	-2,677,539	31,896,162	...	59,292,669	Economic development	23,580,912	1,433,484	34,278,273	26,550,297
...	27,857,000	...	5,844	-690,050	588,376	...	27,761,170	Lands, revenues and trusts	26,863,737	897,433	...	20,566,811
...	71,286,000	...	2,136	-2,250,471	980,462	...	70,018,127	Education	65,828,991	4,189,136	...	66,916,467
...	14,644,000	...	...	-2,555,477	304,330	...	12,392,853	Social development	13,191,838	-798,985	...	...
...	43,862,000	...	1,332	5,577,052	-698,912	...	48,741,472	Capital facilities and community services	37,849,897	10,891,575	...	37,777,962

...	12,847,000	...	...	-1,875,023	222,412	...	11,194,389	Band management	11,678,092	-483,703	...	7,570,319
...	53,127,000	...	124,671	-13,631,488	1,058,052	...	40,678,235	Program management and administration	52,920,871	-12,242,636	...	...
...	...	...	...	...	...	...		Activities not required for the current year	...	...	...	98,917,672
4,347,910	256,641,000	1	138,253	-14,731,215	34,337,795	...	280,733,744	Total--Operating	242,110,997	4,344,474	34,278,273	258,299,528
								Capital				
...	...	850,000	...	-1,000	...	...	849,000	Comprehensive claims	...	849,000	...	...
...	...	...	...	...	...	...	...	Economic development	56,857	-56,857	...	...
...	61,000	...	...	...	...	...	61,000	Lands, revenues and trusts	851,077	-790,077	...	12,250
...	...	...	...	...	...	...		Education	8,837	-8,837	...	84,801
...	40,570,000	...	...	-12,457,129	...	...	28,112,871	Capital facilities and community services	28,334,257	-221,386	...	54,617,426
...	1,897,000	...	...	1,041,029	...	...	2,938,029	Program management and administration	1,725,294	1,212,735	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,272,155
...	42,528,000	850,000	...	-11,417,100	...	...	31,960,900	Total--Capital	30,976,322	984,578	...	56,986,632
								Transfer payments				
...	3,389,000	4,477,805	...	-3,262,441	...	...	4,604,364	Self-government	4,079,729	524,635	...	3,611,459
...	30,347,000	...	...	-2,888,219	...	...	27,458,781	Comprehensive claims	27,332,470	126,311	...	31,391,820
...	56,747,000	605,736	12,100	2,779,969	...	...	60,144,805	Economic development	59,838,827	305,978	...	79,031,302
...	11,170,000	6,620,663	...	-26,107	13,837	...	17,778,393	Lands, revenues and trusts	16,122,982	1,655,411	...	37,816,068
...	483,132,000	8,303,200	...	12,456,428	...	...	503,891,628	Education	502,588,319	1,303,309	...	469,693,497
...	386,627,000	6,973,000	...	24,020,348	...	...	417,620,348	Social development	416,752,890	867,458	...	367,901,665
...	388,795,000	...	...	8,669,485	...	...	397,464,485	Capital facilities and community services	396,433,641	1,030,844	...	365,290,923
...	155,290,000	372,871	...	-10,010,847	...	...	145,652,024	Band management	145,929,682	-277,658	...	138,152,776
...	1,515,497,000	27,353,275	12,100	31,738,616	13,837	...	1,574,614,828	Total--Transfer payments	1,569,078,540	5,536,288	...	1,492,889,510
								Non-budgetary				
...	44,303,000	2,145,925	...	...	...	...	46,448,925	Comprehensive claims	45,833,775	615,150	...	45,223,116
32,007,117	...	...	...	...	...	...	32,007,117	Economic development	2,666,043	...	29,341,074	-10,927,414
16,333,518	...	...	...	...	...	...	16,333,518	Capital facilities and community services	1,044,958	...	17,378,476	-1,156,133
48,340,635	44,303,000	2,145,925	...	...	...	...	94,789,560	Total--Non-budgetary	47,454,860	615,150	46,719,550	33,139,569
								Program Summary				
...	8,225,000	4,477,805	2,135	-101,175	-12,551	...	12,591,214	Self-government	11,528,842	1,062,372	...	3,611,459
								Comprehensive claims--				
...	32,805,000	850,000	...	-2,678,704	-536	...	30,975,760	Budgetary	30,080,016	895,744	...	31,391,820
...	44,303,000	2,145,925	...	...	...	...	46,448,925	Non-budgetary	45,833,775	615,150	...	45,223,116
								Economic development--				
4,347,910	82,471,000	605,737	14,235	102,430	31,896,162	...	119,437,474	Budgetary	83,476,596	1,682,605	34,278,273	105,581,599
32,007,117	...	...	...	...	...	...	32,007,117	Non-budgetary	2,666,043	...	29,341,074	-10,927,414

Programs by Activity--*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	39,088,000	6,620,663	5,844	-716,157	602,213	...	45,600,563	Lands, revenues and trusts	43,837,796	1,762,767	...	58,395,129
...	554,418,000	8,303,200	2,136	10,205,957	980,462	...	573,909,755	Education	568,426,147	5,483,608	...	536,694,765
...	401,271,000	6,973,000	...	21,464,871	304,330	...	430,013,201	Social development	429,944,728	68,473	...	367,901,665
...	473,227,000	...	1,332	1,789,408	-698,912	...	474,318,828	Capital facilities and community services--Budgetary	462,617,795	11,701,033	...	457,686,311
16,333,518	...	...	...	...	...	...	16,333,518	Non-budgetary	-1,044,958	...	17,378,476	-1,156,133
...	168,137,000	372,871	...	-11,885,870	222,412	...	156,846,413	Band management	157,607,774	-761,361	...	145,723,095
...	55,024,000	...	124,671	-12,590,459	1,058,052	...	43,616,264	Program management and administration	54,646,165	-11,029,901	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	101,189,827
4,347,910	**1,814,666,000**	**28,203,276**	**150,353**	**5,590,301**	**34,351,632**	**...**	**1,887,309,472**	**Total Program--Budgetary**	**1,842,165,859**	**10,865,340**	**34,278,273**	**1,808,175,670**
48,340,635	**44,303,000**	**2,145,925**	**...**	**...**	**...**	**...**	**94,789,560**	**Non-budgetary**	**47,454,860**	**615,150**	**46,719,550**	**33,139,569**
								Northern Affairs Program				
								Operating				
...	2,387,000	...	...	-36,912	41,820	...	2,391,908	Political, social and cultural development	2,009,526	382,382	...	1,923,310
...	4,040,000	...	...	-273,889	25,760	...	3,791,871	Economic planning and development	3,254,305	537,566	...	4,581,724
934,538	39,499,000	...	...	-10,901,779	-388,801	-904,000	28,238,958	Renewable resources management and environmental protection	24,785,286	3,453,672	...	52,050,525
...	6,576,000	3,900,000	...	-61,602	579,985	...	10,994,383	Non-renewable resources management	11,192,349	-197,966	...	6,371,424
...	8,305,000	...	...	-1,078,000	45,550	...	7,272,550	Canada Oil and Gas Lands administration	5,640,970	1,631,580	...	6,074,951
...	13,528,000	...	23,905	-669,218	43,897	...	12,926,584	Program management	15,396,867	-2,470,283	...	18,487,250
...	-904,000	...	...	...	...	904,000	...	Revenue credited to the vote	...	...	...	...
934,538	73,431,000	3,900,000	23,905	-13,021,400	348,211	...	65,616,254	Total--Operating	62,279,303	3,336,951	...	89,489,184
								Capital				
...	13,000	...	...	...	...	...	13,000	Political, social and cultural development	6,908	6,092	...	8,180
...	16,952,000	...	...	-1,000,000	...	...	15,952,000	Economic planning and development	15,460,372	491,628	...	17,267,953
...	2,708,000	...	...	-1,593,000	...	...	1,115,000	Renewable resources management and environmental protection	854,992	260,008	...	2,768,673
...	156,000	...	...	30,000	...	...	186,000	Non-renewable resources management	145,133	40,867	...	254,643
...	55,000	...	...	...	...	...	55,000	Canada Oil and Gas Lands administration	53,926	1,074	...	272,387
...	287,000	...	...	...	...	...	287,000	Program management	177,132	109,868	...	355,560
...	20,171,000	...	...	-2,563,000	...	...	17,608,000	Total--Capital	16,698,463	909,537	...	20,927,396

								Transfer payments				
336,764	21,393,000	...	...	644,556	...	...	22,374,320	Political, social and cultural development	22,023,185	14,371	336,764	22,701,659
...	3,085,000	2	...	3,225,520	...	...	6,310,522	Economic planning and development	6,207,535	102,987	...	7,694,707
...	2,673,500	...	...	721,600	...	...	3,395,100	Renewable resources management and environmental protection	2,249,000	1,146,100	...	3,002,798
...	1,955,000	...	...	-137,478	...	...	1,817,522	Non-renewable resources management	1,817,522	...	...	2,705,743
...	3,647,000	...	...	885,500	...	...	4,532,500	Program management	4,312,026	220,474	...	2,929,764
336,764	32,753,500	2	...	5,339,698	...	...	38,429,964	Total--Transfer payments	36,609,268	1,483,932	336,764	39,034,671
								Non-budgetary				
9,778,852	...	...	...	...	...	...	9,778,852	Economic planning and development	137,898	...	9,640,954	-481,321
								Program Summary				
336,764	23,793,000	...	...	607,644	41,820	...	24,779,228	Political, social and cultural development	24,039,619	402,845	336,764	24,633,149
...	24,077,000	2	...	1,951,631	25,760	...	26,054,393	Economic planning and development--Budgetary	24,922,212	1,132,181	...	29,544,384
9,778,852	...	...	...	...	...	...	9,778,852	Non-budgetary	137,898	...	9,640,954	-481,321
934,538	43,976,500	...	...	-11,773,179	-388,801	...	32,749,058	Renewable resources management and environmental protection	27,889,278	4,859,780	...	57,821,996
...	8,687,000	3,900,000	...	-169,080	579,985	...	12,997,905	Non-renewable resources management	13,155,004	-157,099	...	9,331,810
...	8,360,000	...	...	-1,078,000	45,550	...	7,327,550	Canada Oil and Gas Lands administration	5,694,896	1,632,654	...	6,347,338
...	17,462,000	...	23,905	216,282	43,897	...	17,746,084	Program management	19,886,025	-2,139,941	...	21,772,574
1,271,302	126,355,500	3,900,002	23,905	-10,244,702	348,211	...	121,654,218	Total Program--Budgetary	115,587,034	5,730,420	336,764	149,451,251
9,778,852	...	...	...	...	...	...	9,778,852	Non-budgetary	137,898	...	9,640,954	-481,321
								Transfer Payments to the Territorial Governments Program				
								Transfer payments				
...	697,000,000	34,229,700	...	7,190,601	...	...	738,420,301	Transfer payments to the territorial governments	738,420,300	1	...	624,823,999
...	697,000,000	34,229,700	...	7,190,601	...	...	738,420,301	Total Program--Budgetary	738,420,300	1	...	624,823,999
5,619,212	2,687,853,030	66,332,978	180,798	...	35,072,288	...	2,795,058,306	Total Department--Budgetary	2,738,691,054	21,752,215	34,615,037	2,646,107,913
58,119,487	44,303,000	2,145,925	...	...	...	...	104,568,412	Non-budgetary	47,592,758	615,150	56,360,504	32,658,248
								Northern Canada Power Commission				
								Operating				
...	...	52,626,084	...	...	-19,500,001	...	33,126,083	Northern Canada Power Commission	33,126,083	...	...	...
								Non-budgetary				
...	...	6,743,000	...	...	...	...	6,743,000	Provision of public utilities	...	6,743,000	...	11,600,000
...	...	52,626,084	...	...	-19,500,001	...	33,126,083	Total Program--Budgetary	33,126,083	...	...	...
...	...	6,743,000	...	...	...	...	6,743,000	Non-budgetary	...	6,743,000	...	11,600,000

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Western Diversification Office				
...	...	3,000,001	...	5,568,999	...	...	8,569,000	Operating Western diversification	5,202,975	3,366,025	...	...
...	...	97,548,001	...	-5,568,999	9,808,660	...	101,787,662	Transfer payments Western diversification	47,057,591	54,730,071	...	...
...	...	100,548,002	...	...	9,808,660	...	110,356,662	**Total Program--Budgetary**	**52,260,566**	**58,096,096**	...	...
5,619,212	**2,687,853,030**	**219,507,064**	**180,798**	...	**25,380,947**	...	2,938,541,051	**Total Ministry--Budgetary**	**2,824,077,703**	**79,848,311**	**34,615,037**	**2,646,107,913**
58,119,487	**44,303,000**	**8,888,925**	...	...	...	...	111,311,412	**Non-budgetary**	**47,592,758**	**7,358,150**	**56,360,504**	**44,258,248**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Indian and Inuit Affairs Program				
							Grants				
							Self-government				
...	1,399,000	477,805	...	...	...	1,876,805	Grants to the Sechelt Indian Band pursuant to the Sechelt Self-Government Act	1,867,340	9,465	...	326,886
							Comprehensive claims				
...	17,019,000	...	...	-2,872,529	...	14,146,471	Grants to James Bay Cree and Naskapi Bands of Quebec	14,130,472	15,999	...	14,073,216
...	1,000,000	...	...	...	...	1,000,000	(S) Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act	1,000,000	...	...	1,000,000
...	7,404,000	...	...	-13,390	...	7,390,610	Capital grants to the Cree and Naskapi Bands of Quebec	7,390,610	...	...	10,135,700
...	25,423,000	...	...	-2,885,919	...	22,537,081		22,521,082	15,999	...	25,208,916
							Economic development				
...	2,529,000	...	...	-866,722	...	1,662,278	Grants to individuals and organizations for economic development and employment opportunities for Indians and Inuit	1,617,902	44,376	...	2,180,803
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	619,316
...	2,529,000	...	...	-866,722	...	1,662,278		1,617,902	44,376	...	2,800,119
							Lands, revenues and trusts				
...	880,000	...	...	...	13,837	893,837	(S) Indian annuities treaty payments	893,837	...	...	856,516
...	300,000	...	...	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	4,000,000	...	...	-1,848,900	...	2,151,100	Grants to Indian bands to assist them in the development and implementation of band membership rules arising from the removal of discrimination from the Indian Act	1,759,290	391,810	...	2,497,680
...	...	3,755,273	...	-2,693,350	...	1,061,923	Grants to Indian bands for specific land claims	1,061,923	...	...	25,078,717
...	...	675,230	...	...	...	675,230	Grants to Indian bands for land claims	675,230	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,500,000
...	5,180,000	4,430,503	...	-4,542,250	13,837	5,082,090		4,690,280	391,810	...	30,232,913
							Education				
							Grants to individual, Indians and Inuit and organizations to support their educational				

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	1,957,000	376,200	...	-472,102	...	1,861,098	and cultural advancement	1,860,992	106	...	1,985,941
...	35,286,000	7,927,000	...	-8,802,592	...	34,410,408	Grants to individuals, Indians and Inuit and organizations to support their educational advancement	34,375,127	35,281	...	31,352,345
...	37,243,000	8,303,200	...	-9,274,694	...	36,271,506		36,236,119	35,387	...	33,338,286
							Social development				
...	73,837,000	1,000,000	...	-5,608,693	...	69,228,307	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves	69,227,595	712	...	65,330,618
...	1,631,000	373,000	...	-286,100	...	1,717,900	Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves	1,657,860	60,040	...	1,718,984
...	75,468,000	1,373,000	...	-5,894,793	...	70,946,207		70,885,455	60,752	...	67,049,602
							Band management				
...	94,190,000	...	...	-1,470,192	...	92,719,808	Grants to Indian bands, their district councils and Inuit settlements to support their administration	92,607,349	112,459	...	11,781,045
...	4,300,000	372,871	...	...	...	4,672,871	Grants to Miawpukek Indian Band to support designated programs	4,672,616	255	...	5,500,000
...	98,490,000	372,871	...	-1,470,192	...	97,392,679		97,279,965	112,714	...	17,281,045
...	**245,732,000**	**14,957,379**	...	**-24,934,570**	**13,837**	**235,768,646**	**Total--Grants**	**235,098,143**	**670,503**	...	**176,237,767**
							Contributions				
							Self-government				
...	1,200,000	...	...	-296,118	...	903,882	Contributions to Indian bands and associations for policy development and consultation	903,882	...	...	...
...	790,000	4,000,000	...	-2,966,323	...	1,823,677	Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and other Indian and Inuit communities to facilitate their self-government negotiations	1,308,507	515,170	...	3,284,573
...	1,990,000	4,000,000	...	-3,262,441	...	2,727,559		2,212,389	515,170	...	3,284,573
							Comprehensive claims				
...	4,529,000	...	...	-2,100	...	4,526,900	Contributions to native claimants for the preparation and submission of claims	4,416,588	110,312	...	4,369,647

							Contribution to the Cree-Naskapi Commission for monitoring the implementation of the			
...	395,000	...	...	–200	...	394,800	Cree-Naskapi (of Quebec) Act	394,800	...	...	390,952
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,422,305
...	4,924,000	...	...	–2,300	...	4,921,700		4,811,388	110,312	...	6,182,904
							Economic development				
							Contributions to Indians and Inuit, their bands, settlements, and corporations, provinces and other organizations for economic				
...	54,218,000	605,736	...	3,646,691	...	58,470,427	and employment development	58,208,825	261,602	...	76,231,183
...	...	...	12,100	...	...	12,100	Contribution for Summer Challenge	12,100	...	...	...
...	54,218,000	605,736	12,100	3,646,691	...	58,482,527		58,220,925	261,602	...	76,231,183
							Lands, revenues and trusts				
							Contributions to Indian bands for land				
...	1,500,000	...	...	771,800	...	2,271,800	selection	1,115,637	1,156,163	...	584,748
							Contributions to commissions for investigation, negotiation and mediation of Indian				
...	200,000	...	...	–24,700	...	175,300	and Inuit claims and grievances	175,294	6	...	...
							Contributions to Indian bands for land and				
...	2,718,000	...	...	3,398,378	...	6,116,378	estates management	6,049,986	66,392	...	3,363,360
							Contributions to Indian bands for membership				
...	1,272,000	...	...	108,516	...	1,380,516	administration	1,380,516	...	...	1,068,777
							Contributions to individuals, Indian bands and associations for the funding of Indian				
...	300,000	2,190,160	...	262,149	...	2,752,309	test cases	2,711,269	41,040	...	2,566,270
...	5,990,000	2,190,160	...	4,516,143	...	12,696,303		11,432,702	1,263,601	...	7,583,155
							Education				
							Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal				
...	345,202,000	...	...	11,943,910	...	357,145,910	entities for educational services and support	357,994,051	–848,141	...	335,193,215
							Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern				
...	27,666,000	...	...	–2,204,000	...	25,462,000	Quebec Agreement	25,462,000	...	...	25,914,560
							Contributions to Indian bands and Inuit settlements or educational institutions				
...	65,786,000	...	...	10,081,853	...	75,867,853	for educational services and support	75,867,853	...	...	64,999,106
							Contributions to Indians, bands, Inuit, settlements or organizations for cultural				
...	7,235,000	...	...	1,909,359	...	9,144,359	centres and cultural development	7,028,296	2,116,063	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,248,330
...	445,889,000	...	...	21,731,122	...	467,620,122		466,352,200	1,267,922	...	436,355,211
							Social development				
							Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians residing				
...	218,979,000	...	...	23,224,093	...	242,203,093	on Indian reserves	241,396,387	806,706	...	209,968,235

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	85,696,000	5,600,000	...	6,594,927	...	97,890,927	Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services	97,890,927	...	...	90,883,828
...	6,484,000	...	...	96,121	...	6,580,121	Contributions to Indian bands, Inuit settlements or organizations for community social services and rehabilitation	6,580,121	...	...	...
...	311,159,000	5,600,000	...	29,915,141	...	346,674,141		345,867,435	806,706	...	300,852,063
							Capital facilities and community services				
							Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:				
...	268,197,000	...	...	4,370,689	...	272,567,689	Capital	272,567,689	...	...	258,440,472
...	120,598,000	...	...	4,248,796	...	124,846,796	Maintenance and operation	123,815,952	1,030,844	...	104,750,451
...	...	...	...	50,000	...	50,000	Contribution to Makivik Corporation for the payment of transportation costs of Inuit from Grise Fjord and Resolute Bay, NWT to Inukjuak, Quebec	50,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,100,000
...	388,795,000	...	...	8,669,485	...	397,464,485		396,433,641	1,030,844	...	365,290,923
							Band management				
...	4,397,000	...	...	−815,100	...	3,581,900	Contributions to Indian bands and Inuit settlements for local development planning	3,482,249	99,651	...	4,098,998
...	8,375,000	...	...	825,490	...	9,200,490	Contributions to Indian bands and associations for policy development and consultation	9,135,879	64,611	...	10,258,926
...	12,976,000	...	...	−8,434,900	...	4,541,100	Contributions to Indian bands for employee benefit plans	4,307,763	233,337	...	2,929,985
...	2,623,000	...	...	2,423,957	...	5,046,957	Contributions to Indian bands for programs on Indian management and social paraprofessional training	4,966,685	80,272	...	5,090,688
...	6,801,000	...	...	−1,900	...	6,799,100	Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	6,799,039	61	...	6,684,270

...	21,628,000	...	...	−2,538,202	...	19,089,798	Contribution to tribal councils for administrative service costs and management support services	19,958,102	−868,304	...	91,808,864
...	56,800,000	...	...	−8,540,655	...	48,259,345		48,649,717	−390,372	...	120,871,731
...	**1,269,765,000**	**12,395,896**	**12,100**	**56,673,186**	**...**	**1,338,846,182**	**Total--Contributions**	**1,333,980,397**	**4,865,785**	**...**	**1,316,651,743**
							Program Summary by Activity				
...	3,389,000	4,477,805	...	−3,262,441	...	4,604,364	Self-government	4,079,729	524,635	...	3,611,459
...	30,347,000	...	...	−2,888,219	...	27,458,781	Comprehensive claims	27,332,470	126,311	...	31,391,820
...	56,747,000	605,736	12,100	2,779,969	...	60,144,805	Economic development	59,838,827	305,978	...	79,031,302
...	11,170,000	6,620,663	...	−26,107	13,837	17,778,393	Lands, revenues and trusts	16,122,982	1,655,411	...	37,816,068
...	483,132,000	8,303,200	...	12,456,428	...	503,891,628	Education	502,588,319	1,303,309	...	469,693,497
...	386,627,000	6,973,000	...	24,020,348	...	417,620,348	Social development	416,752,890	867,458	...	367,901,665
...	388,795,000	...	...	8,669,485	...	397,464,485	Capital facilities and community services	396,433,641	1,030,844	...	365,290,923
...	155,290,000	372,871	...	−10,010,847	...	145,652,024	Band management	145,929,682	−277,658	...	138,152,776
...	**1,515,497,000**	**27,353,275**	**12,100**	**31,738,616**	**13,837**	**1,574,614,828**	**Total Program**	**1,569,078,540**	**5,536,288**	**...**	**1,492,889,510**
							Northern Affairs Program				
							Grants				
							Political, social and cultural development				
...	45,000	...	...	...	...	45,000	Individuals or organizations for the advancement of Indian and Inuit culture	45,000	...	...	50,000
336,764	...	...	...	...	...	336,764	Northern Development Mineral Assistance Grant	...	...	336,764	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	25,000
336,764	45,000	...	...	...	...	381,764		45,000	...	336,764	75,000
							Renewable resources management and environmental protection				
...	12,000	...	...	...	...	12,000	Yukon Conservation Society to promote the conservation of the natural resources of the Territory	12,000	...	...	...
...	100,000	...	...	...	...	100,000	Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of Government and industry relating to these issues	100,000	...	...	90,000
...	112,000	...	...	...	...	112,000		112,000	...	...	90,000
							Non-renewable resources management				
...	40,000	...	...	...	...	40,000	Grants of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	40,000	...	...	40,000
...	5,000	...	...	...	...	5,000	Grant to the Territories Accident Prevention Association	5,000	...	...	5,000

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	2,000	...	...	...	...	2,000	Yukon Prospector's Association	2,000		...	2,000
...	...	...	...	50,000	...	50,000	Grants to the Canadian Institute of Resource Law	50,000		...	...
...	47,000	...	...	50,000	...	97,000		97,000		...	47,000
							Program management				
...	748,000	...	...	...	...	748,000	Canadian universities and institutes for northern scientific research training	748,000		...	825,000
...	100,000	...	...	50,000	...	150,000	Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	150,000		...	180,000
...	5,000	...	...	...	...	5,000	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	5,000		...	5,000
...	853,000	...	...	50,000	...	903,000		903,000		...	1,010,000
336,764	**1,057,000**	**...**	**...**	**100,000**	**...**	**1,493,764**	**Total--Grants**	**1,157,000**	**...**	**336,764**	**1,222,000**
							Contributions				
							Political, social and cultural development				
...	14,758,000	...	...	-151,890	...	14,606,110	Government of the Northwest Territories for hospital care of Indians and Inuit	14,606,110	...	...	14,373,745
...	1,429,000	...	...	189,403	...	1,618,403	Government of the Yukon Territory for hospital care of Indians	1,618,403	...	...	1,120,275
...	2,919,000	...	...	380,764	...	3,299,764	Government of the Northwest Territories for medicare of Indians and Inuit	3,299,764	...	...	3,229,093
...	577,000	...	...	225,166	...	802,166	Government of the Yukon Territory for medicare of Indians	802,166	...	...	461,777
...	208,000	...	...	-37,513	...	170,487	Government of the Yukon Territory for low income rental-purchase housing	168,192	2,295	...	195,287
...	99,000	...	...	45,199	...	144,199	Northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	144,199	...	...	303,033
...	454,000	...	...	...	...	454,000	Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program	454,000	...	...	454,000
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000

						Inuit individuals, groups, associations, corporations or co-operatives for the purpose of implementing new production and marketing strategies for Inuit arts and crafts	412,351	12,076	...	425,591
...	431,000	...	...	–6,573	...	424,427				
...	300,000	...	...	...	...	300,000	Inuit cultural organizations to promote the development of Inuit culture and language	300,000	...	...	297,826
							Canadian Eskimo Arts Council for its operating costs to enable the Council to provide advice to governments and Inuit organizations on matters relating to the development and protection of Inuit art	78,000	...	...	85,000
...	78,000	...	...	...	...	78,000					
...	80,000	...	...	...	...	80,000	Inuit counselling in the South	80,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,666,032
...	21,348,000	...	...	644,556	...	21,992,556		21,978,185	14,371	...	22,626,659
							Economic planning and development				
							Government of the Yukon Territory in relation to the Canada/Yukon Economic Development Agreement	1,603,006	38,706	...	778,960
...	1,530,000	...	...	111,712	...	1,641,712					
...	40,000	...	...	...	...	40,000	Council for Yukon Indians to assist in training and employment liaison for native people	40,000	...	...	40,000
							Inuit individuals, groups, associations, corporations or co-operatives for the purpose of furthering economic development among Canadian Inuit	1,493,400	21,600	...	1,467,500
...	1,515,000	...	...	...	...	1,515,000					
							Government of the Northwest Territories in relation to the Canada/Northwest Territories Economic Development Agreement	561,682	7,892	...	...
...	...	1	...	569,573	...	569,574					
							Government of the Northwest Territories to subsidize domestic power consumers primarily in diesel services in northern communities	2,234,554	34,682	...	...
...	...	...	...	2,269,236	...	2,269,236					
							Government of the Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities	150,000	...	...	...
...	...	...	...	150,000	...	150,000					
							Contributions to the Community Advisory Committees of the Northwest Territories	124,893	107	...	...
...	...	1	...	124,999	...	125,000					
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,408,247
...	3,085,000	2	...	3,225,520	...	6,310,522		6,207,535	102,987	...	7,694,707
							Renewable resources management and environmental protection				
							Canadian Interagency Forest Fire Centre	8,553	...	...	23,152
...	24,000	...	...	–15,447	...	8,553					
							Encourage and support the direct participation of the territorial governments and northern native organizations in the Northern Land Use Planning Program	1,604,947	37,100	...	1,441,491
...	1,425,000	...	...	217,047	...	1,642,047					
							Contribution to the Porcupine Caribou Management Board	12,500	...	...	12,500
...	12,500	...	...	...	...	12,500					
							(S) Under Section 49[9] of the Canada Oil and Gas Act for such environmental or social studies as the Minister determines are necessary	...	1,100,000	...	1,435,655
...	1,100,000	...	...	...	...	1,100,000					

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	520,000	...	520,000	Contributions to aboriginal and non-aboriginal organizations to aid in the protection and development of the fur industry	511,000	9,000	...	...
...	2,561,500	...	...	721,600	...	3,283,100		2,137,000	1,146,100	...	2,912,798
...	1,908,000	...	...	-187,478	...	1,720,522	Non-renewable resources management Territorial governments for the Northern Oil and Gas Action Program (NOGAP)	1,720,522	...	...	2,658,743
...	100,000	...	...	-25,000	...	75,000	Program management Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	60,450	14,550	...	30,000
...	2,694,000	...	...	310,500	...	3,004,500	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	2,813,576	190,924	...	1,889,764
...	...	...	...	135,000	...	135,000	Canadian Regional Office of the Inuit Circumpolar Conference	135,000	...	...	...
...	...	...	...	415,000	...	415,000	Contribution to the Committee for the Papal visit to Denendeh	400,000	15,000	...	...
...	2,794,000	...	...	835,500	...	3,629,500		3,409,026	220,474	...	1,919,764
...	**31,696,500**	**2**	**...**	**5,239,698**	**...**	**36,936,200**	**Total--Contributions**	**35,452,268**	**1,483,932**	**...**	**37,812,671**
							Program Summary by Activity				
336,764	21,393,000	...	...	644,556	...	22,374,320	Political, social and cultural development	22,023,185	14,371	336,764	22,701,659
...	3,085,000	2	...	3,225,520	...	6,310,522	Economic planning and development	6,207,535	102,987	...	7,694,707
...	2,673,500	...	...	721,600	...	3,395,100	Renewable resources management and environmental protection	2,249,000	1,146,100	...	3,002,798
...	1,955,000	...	...	-137,478	...	1,817,522	Non-renewable resources management	1,817,522	...	...	2,705,743
...	3,647,000	...	...	885,500	...	4,532,500	Program management	4,312,026	220,474	...	2,929,764
336,764	**32,753,500**	**2**	**...**	**5,339,698**	**...**	**38,429,964**	**Total Program**	**36,609,268**	**1,483,932**	**336,764**	**39,034,671**

Transfer Payments to the Territorial Governments Program

Other transfer payments

Transfer payments to the territorial governments

Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory, the payments to the Government of the Yukon Territory to be calculated

	in accordance with such agreements, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	167,418,000	...	...	155,407,666	...	167,418,000	...	163,000,000	4,418,000	...
	Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the Government of the Northwest Territories, the payments to the Government of the Northwest Territories to be calculated in accordance with the agreements and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	571,002,300	1	...	469,416,333	...	571,002,301	...	534,000,000	29,811,700	...
	Total Program	**738,420,300**	**1**	**...**	**624,823,999**	**...**	**738,420,301**	**...**	**697,000,000**	**34,229,700**	**...**
	Total Department	**2,344,108,108**	**7,020,221**	**336,764**	**2,156,748,180**	**13,837**	**2,351,465,093**	**12,100**	**2,245,250,500**	**61,582,977**	**336,764**
	Western Diversification Office										
	Grants										
	Western diversification										
	Grants to the Western Diversification Program	...	3,000,000	...	...	...	3,000,000	...	...	1	...
	Total--Grants	**...**	**3,000,000**	**...**	**...**	**...**	3,000,000	**...**	**...**	**1**	**...**
	Contributions										
	Western diversification										
	Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions of programs affecting regional and economic development in Western Canada	37,248,931	51,730,071	...	...	...	88,979,002	...	...	97,548,000	...
	(S) Liabilities under the Small Businesses Loans Act [1]	9,808,660	...	...	...	...	9,808,660	...	...	...	...
	Total--Contributions	**47,057,591**	**51,730,071**	**...**	**...**	**9,808,660**	**98,787,662**	**...**	**...**	**97,548,000**	**...**
	Total Program	**47,057,591**	**54,730,071**	**...**	**...**	**9,808,660**	**101,787,662**	**...**	**...**	**97,548,001**	**...**
	Total Ministry	**2,391,165,699**	**61,750,292**	**336,764**	**2,156,748,180**	**9,822,497**	**2,453,252,755**	**12,100**	**2,245,250,500**	**159,130,978**	**336,764**

(S) Statutory transfer payment.

[1] Included in the Main Estimates under Regional Industrial Expansion.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Economic development			
Indian Economic Development Fund	...		10,927,414
Capital facilities and community services			
Off Reserve Housing Fund	...	1,044,958	1,156,133
Total Program--Non-budgetary	**...**	**1,044,958**	**12,083,547**
Northern Affairs Program			
Budgetary (respendable revenues)			
Renewable resources management and environmental protection			
Environmental Studies Revolving Fund--Collection of levies [1]	904,000	122,134	... [1]
Non-budgetary (respendable receipts)			
Economic planning and development			
Eskimo Loan Fund (commercial) repayments. (Net)	...		463,722
Loans for Yukon small business repayments. (Net)	...	22,620	17,599
	...	22,620	481,321
Total Program--Budgetary	**904,000**	122,134	... [1]
Non-budgetary	**...**	**22,620**	**481,321**
Total Department--Budgetary	**904,000**	122,134	... [1]
Non-budgetary	**...**	1,067,578	**12,564,868**
Total Ministry--Budgetary	**904,000**	**122,134**	... [1]
Non-budgetary	**...**	**1,067,578**	**12,564,868**

[1] In accordance with the Canada Petroleum Resources Act dated November 18, 1986, the Environmental Studies Revolving Fund ceased operations on April 1, 1987. The amount of $904,000 represented the expected receipts in the event that legislation would not have been passed in time for the 1987-88 fiscal year. The amount of $122,134 represents adjustments processed in 1987-88 which should have been corrected in prior years. Refer to the 1986-87 Public Accounts for details. Previous year's figures have been restated by $584,405.

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Reimbursement of operation and maintenance	27,372	34,312
Adjustment to prior year's Payables at Year End (PAYE)	102,879	27,071
	130,251	61,383
Privileges, licences and permits--		
Living accommodation and services	1,842	...
Services and service fees--		
Other fees	2,326	2,352
Other non-tax revenue	2,668	1,041
Total Program	**137,087**	**64,776**
Indian and Inuit Affairs Program		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Indian economic development fund	2,935,114	2,709,434
Indian housing assistance fund	1,505	...
Inuvialuit Regional Corporation	4,095,824	1,045,479
Native claimants	.	484,476
Other accounts--		
Recovery from defaulted guaranteed loans--		
Interest	1,336,653	541,669
Other	192,515	135,516
Stoney Band	11,689	58,442
	8,573,300	4,975,016
Refunds of previous years' expenditure--		
Reimbursement of operation and maintenance	444,948	318,992
Capital costs	33,585	29,706
Sundries	918,598	404,539
Adjustment to prior year's Payables at Year End (PAYE)--		
Operation and maintenance	142,077	120,203
Capital costs	97,998	12,744
Grants and contributions	1,011,789	643,323
	2,648,995	1,529,507
Privileges, licences and permits--		
Living accommodation and services	1,260,938	1,333,123
Royalties	169,855	16,874
Sundries	12,146	24,909
	1,442,939	1,374,906

Revenue--*Continued*

	Current year	Previous year
	$	$
Services and service fees--		
Other fees	31,959	4,932
Proceeds from sales--		
Utilities	451,200	433,733
Other	27,208	26,287
	478,408	460,020
Other non-tax revenue--		
Other non-tax revenue	166,021	296,658
Transfers from provincial and territorial governments	560,461	...
Sundries	2,030	4,705
	728,512	301,363
Total Program	**13,904,113**	**8,645,744**
Northern Affairs Program		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Northern Canada Power Commission	15,950,527	14,809,459
Government of the Northwest Territories	24,928	28,020
Government of the Yukon Territory	642,787	684,104
Yukon Territory small business loans	2,866	2,082
Mohawk St Régis Lacrosse--Other	...	6,012,000
Eskimo loan fund	261,792	227,939
Yukon Power Corporation	3,546,686	...
Other accounts--		
Recovery from defaulted guaranteed loans--		
Interest	...	4,687
Other	...	12
	20,429,586	21,768,303
Refunds of previous years' expenditure--		
Reimbursement of operation and maintenance	144,582	272,278
Capital costs	21,146	...
Sundries	217,621	84,155
Adjustment to prior year's Payables at Year End (PAYE)--		
Operation and maintenance	361,152	186,774
Capital costs	59,619	197,708
Grants and contributions	101,438	105,455
	905,558	846,370

	Current year	Previous year
	$	$
Privileges, licences and permits--		
Canada Mining--		
Fees	8,020	3,730
Leases	387,953	406,690
Royalties	3,945,655	71,849
Coal leases	39,738	4,332
Forestry	24,525	58,494
Land, building and machinery rentals	9,948	13,078
Land use fees	354,170	449,249
Living accommodations and services	731,475	853,690
Metallic and non-metallic	57,804	45,396
Oil and gas leases	19,882	21,909
Oil and gas royalties	6,056,907	5,103,918
Quarring royalties	38,745	31,002
Water rentals	17,306	12,025
Yukon quartz mining--		
Royalties	148,962	9,214
Fees and leases	649,826	529,012
Sundries	48,163	16,010
	12,539,079	7,629,598
Services and service fees--		
Placer mining fees	251,964	198,242
Canada mining fees	297,958	219,822
Land use registrar fees	111,248	81,868
Land use fees	83,784	79,304
Other fees	131,757	77,363
	876,711	656,599
Proceeds from sales--		
Proceeds from sales	77,477	60,765
Publications	37,074	30,139
Sundries	65	4,450
	114,616	95,354
Other non-tax revenue--		
Other non-tax revenue	820	5,898
Oil and gas forfeitures	58,255	42,270
Environmental Studies Revolving Fund--Collection of levies	...	584,405 [2]
Sundries	...	41
	59,075	632,614
Total Program	**34,924,625**	**31,628,838**
Total Department	**48,965,825**	**40,339,358**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Western Diversification Office		
Non-Tax Revenue--		
Return on investments [1] --		
Loans, investments and advances--		
Special areas and highways agreements	589,866	...
Refunds of previous years' expenditure--		
Capital costs	1,126,230	...
Sundries	356,756	...
	1,482,986	...
Services and service fees	1,203,994	...
Other non-tax revenue	1,128	...
Total Program	3,277,974	...
Ministry Summary		
Non-Tax Revenue--		
Return on investments	29,592,752	26,743,319
Refunds of previous years' expenditure	5,167,790	2,437,260
Privileges, licences and permits	13,983,860	9,004,504
Services and service fees	2,114,990	663,883
Proceeds from sales	593,024	555,374
Other non-tax revenue	791,383	935,018
Total Ministry	**52,243,799**	**40,339,358**

[1] Interest unless otherwise indicated.

[2] The Environmental Studies Revolving Fund became the Environmental Studies Research Fund (a consolidated specified purpose account) on April 1, 1987 and, as such, is not reported in the ministerial section. Both revenues and expenditures of the previous year were restated by $584,405.

SECTION 14

1987-88
PUBLIC ACCOUNTS

Justice

Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Federal Court of Canada
Law Reform Commission of Canada
Offices of the Information and Privacy Commissioners of Canada
Supreme Court of Canada
Tax Court of Canada

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Department

Objective

To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Activity Description

Legal Services

Provides a full range of legal services to the Government of Canada, its departments and many of its agencies exclusive of the services provided by the Litigation Services activity and the Legislative Services activity.

Litigation Services

Regulates or conducts all litigation for or against the Crown or any federal department, in respect of any subject within the authority or jurisdiction of Canada.

Legislation Services

Provides legislative services to the Government by drafting the examining bills and regulations, and revising and consolidating the public statutes and regulations of Canada.

Legal Policy and Program Development

Develops and administers, within the Justice Program objectives, programs and policies which are responsive to changing Canadian needs insofar as those needs pertain to federal law, the system of justice and the legal operations, practices and policies of the Government of Canada.

Administration

Provides policy and management direction and co-ordination to the Department of Justice; provides central administrative services to the Department of Justice, and the Law Reform Commission of Canada; and, operates a Central Divorce Registry for Canada.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the Human Rights Act in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council and federally appointed judges of the superior, county and district courts of the provinces and territories.

Activity Description

Administration

Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council

Provides for the administration of the Canadian Judicial Council as authorized by the Judges Act.

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges

Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior, county and district courts of the provinces and territories as authorized by the Judges Act; provides for gratuities to spouses of such judges who die while in office and annuities to spouses and children of judges.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Administration of Federal Court of Canada

Provides for the administration of the Federal Court of Canada.

Law Reform Commission of Canada

Objective

To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Activity Description

Law Reform Commission of Canada

Research and analysis of the laws and legal systems and institutions of Canada and elsewhere; publication of such studies and reports prepared for the use of the Commission as it sees fit; the making of recommendations for the improvement, modernization and reform of the law; publication of an annual report on its activities.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information Commissioner:

- to ensure that the rights of complainants under the Access to Information Act are respected and that heads of federal Government institutions and any third parties affected by a complaint are given a reasonable opportunity to make representations to the Information Commissioner;
- to persuade federal Government institutions to adopt information practices in keeping with the Access to Information Act; and
- to bring appropriate issues of interpretation of the Access to Information Act before the Federal Court.

Privacy Commissioner:

- to ensure that the rights of complainants under the Privacy Act are respected and that the privacy of individuals with respect to personal information about themselves held by a federal Government institution is protected; and
- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions, based on complaints from individuals who allege non-compliance with the Access to Information Act or based on self-initiated complaints. The Commissioner appears on behalf of complainants, with their consent, or as a party, in applications before the Federal Court, on review of decisions of federal Government institutions to refuse access under the Act. The Commissioner reports to Parliament annually and may make special reports.

Privacy Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions and, in the case of complaints, reports findings to the complainant. The Commissioner reviews personal information held in Government information banks and investigates the institutions' collection, use, retention and disposal of personal information. The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

Administration

Provides central administrative support services to the office of the Information Commissioner and the office of the Privacy Commissioner.

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges

Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to spouses and children of judges as authorized by the Judges Act. The activity also provides for gratuities to spouses or such dependents of judges who die while in office.

Administration

Consists of the office of the Registrar, the Library, the Publication Division, the Process Registry, Personnel, Financial and other Administrative Services.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Activity Description

Administration of the Tax Court of Canada

Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	95,749,000	...	...	95,749,000	1	Operating expenditures				
...	...	1	...	1	1c	Transfer of $9,676,854 from Justice Vote 5				
...	...	1,825,000	...	1,825,000	1e	Operating expenditures				
...	...	...	9,676,854	9,676,854		Transfer from: Vote 5				
...	...	...	33,800	33,800		TB Vote 10 [1]				
...	95,749,000	1,825,001	9,710,654	107,284,655		Total--Vote 1	100,434,566	6,850,089	...	83,829,272
...	226,356,650	...	...	226,356,650	5	Grants and contributions				
...	...	82,128,854	...	82,128,854	5e	Grants and contributions				
...	...	...	-9,676,854	-9,676,854		Transfer to Vote 1				
...	226,356,650	82,128,854	-9,676,854	298,808,650		Total--Vote 5	283,921,646	14,887,004	...	84,771,959
...	39,530	...	6,445	45,975	(S)	Minister of Justice--Salary and motor car allowance	45,975	...	...	41,098
...	10,579,000	...	806,000	11,385,000	(S)	Contributions to employee benefit plans	11,385,000	...	...	8,662,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	6,550
...	**332,724,180**	**83,953,855**	**846,245**	**417,524,280**		**Total Department--Budgetary**	**395,787,187**	**21,737,093**	**...**	**177,310,879**
						Canadian Human Rights Commission				
...	9,916,000	...	...	9,916,000	10	Program expenditures	9,266,236	649,764	...	8,519,771
...	1,080,000	...	82,000	1,162,000	(S)	Contributions to employee benefit plans	1,162,000	...	...	977,302
...	**10,996,000**	**...**	**82,000**	**11,078,000**		**Total Program--Budgetary**	**10,428,236**	**649,764**	**...**	**9,497,073**
						Commissioner for Federal Judicial Affairs				
...	2,909,000	...	...	2,909,000	15	Operating expenditures				
...	...	57,000	...	57,000	15c	The grants listed in the Estimates				
...	...	100,000	...	100,000	15e	The grants listed in the Estimates				
...	2,909,000	157,000	...	3,066,000		Total--Vote 15	3,025,487	40,513	...	2,832,692
...	361,000	...	...	361,000	20	Canadian Judicial Council--Operating expenditures	312,866	48,134	...	332,778
...	119,739,000	7,600,000	-313,588	127,025,412	(S)	Judges' salaries, allowances and annuities	127,025,412	...	...	108,949,652
...	191,000	...	15,000	206,000	(S)	Contributions to employee benefit plans	206,000	...	...	181,000
...	**123,200,000**	**7,757,000**	**-298,588**	**130,658,412**		**Total Program--Budgetary**	**130,569,765**	**88,647**	**...**	**112,296,122**
						Federal Court of Canada				
...	9,805,000	...	...	9,805,000	25	Program expenditures				
...	...	918,000	...	918,000	25e	Program expenditures				
...	9,805,000	918,000	...	10,723,000		Total--Vote 25	10,319,431	403,569	...	8,966,683
...	932,000	...	71,000	1,003,000	(S)	Contributions to employee benefit plans	1,003,000	...	...	916,000
...	**10,737,000**	**918,000**	**71,000**	**11,726,000**		**Total Program--Budgetary**	**11,322,431**	**403,569**	**...**	**9,882,683**

						Law Reform Commission of Canada				
...	4,440,000	...	...	4,440,000	30	Program expenditures	4,035,518	404,482	...	3,996,270
...	251,000	...	19,000	270,000	(S)	Contributions to employee benefit plans	270,000	...	...	249,000
...	**4,691,000**	**...**	**19,000**	**4,710,000**		**Total Program--Budgetary**	**4,305,518**	**404,482**	**...**	**4,245,270**
						Offices of the Information and Privacy Commissioners of Canada				
...	3,408,000	...	...	3,408,000	35	Program expenditures				
...	...	97,000	...	97,000	35c	Program expenditures				
...	...	...	20,000	20,000		Transfer from TB Vote 5 [1]				
...	3,408,000	97,000	20,000	3,525,000		Total--Vote 35	3,507,479	17,521	...	3,258,852
...	369,000	...	28,000	397,000	(S)	Contributions to employee benefit plans	397,000	...	...	355,000
...	**3,777,000**	**97,000**	**48,000**	**3,922,000**		**Total Program--Budgetary**	**3,904,479**	**17,521**	**...**	**3,613,852**
						Supreme Court of Canada				
...	4,985,000	...	...	4,985,000	40	Program expenditures				
...	...	920,000	...	920,000	40c	Program expenditures and the grant listed in the Estimates				
...	...	1	...	1	40e	Program expenditures and the grant listed in the Estimates				
...	4,985,000	920,001	...	5,905,001		Total--Vote 40	5,777,081	127,920	...	5,011,385
...	1,836,000	...	210,341	2,046,341	(S)	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	2,046,341	...	...	1,774,267
...	367,000	...	28,000	395,000	(S)	Contributions to employee benefit plans	395,000	...	...	356,000
...	...	...	563	563	(S)	Refunds of amounts credited to revenue in previous years	563	...	...	25
...	**7,188,000**	**920,001**	**238,904**	**8,346,905**		**Total Program--Budgetary**	**8,218,985**	**127,920**	**...**	**7,141,677**
						Tax Court of Canada				
...	3,466,000	...	...	3,466,000	45	Program expenditures	3,139,949	326,051	...	3,179,863
...	252,000	...	19,000	271,000	(S)	Contributions to employee benefit plans	271,000	...	...	252,000
...	**3,718,000**	**...**	**19,000**	**3,737,000**		**Total Program--Budgetary**	**3,410,949**	**326,051**	**...**	**3,431,863**
...	**497,031,180**	**93,645,856**	**1,025,561**	**591,702,597**		**Total Ministry--Budgetary**	**567,947,550**	**23,755,047**	**...**	**327,419,419**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	25,813,000	...	...	-4,808,089	197,522	...	21,202,433	Legal services	23,187,063	-1,984,630	...	24,716,578
...	38,968,000	557,963	33,800	...	311,647	...	39,871,410	Litigation services	40,033,684	-162,274	...	30,311,616
...	8,531,000	783,744	...	121,093	53,221	...	9,489,058	Legislation services	8,140,484	1,348,574	...	7,395,571
...	15,780,000	...	...	4,392,623	99,858	...	20,272,481	Legal policy and program development	16,236,402	4,036,079	...	11,062,905
...	16,843,530	...	...	9,767,521	150,197	...	26,761,248	Administration	20,591,082	6,170,166	...	16,528,193
...	105,935,530	1,341,707	33,800	9,473,148	812,445	...	117,596,630	Total--Operating	108,188,715	9,407,915	...	90,014,863
								Capital				
...	84,000	...	...	18,235	...	...	102,235	Legal services	202,014	-99,779	...	112,379
...	215,000	473,294	...	...	...	...	688,294	Litigation services	1,137,571	-449,277	...	1,052,311
...	16,000	10,000	...	...	...	...	26,000	Legislation services	41,492	-15,492	...	198,460
...	21,000	...	...	26,000	...	...	47,000	Legal policy and program development	741,744	-694,744	...	384,265
...	96,000	...	...	159,471	...	...	255,471	Administration	1,554,005	-1,298,534	...	776,642
...	432,000	483,294	...	203,706	...	...	1,119,000	Total--Capital	3,676,826	-2,557,826	...	2,524,057
								Transfer payments				
...	226,356,650	82,128,854	...	-9,676,854	...	...	298,808,650	Legal policy and program development	283,921,646	14,887,004	...	84,771,959
								Departmental Summary				
...	25,897,000	...	...	-4,789,854	197,522	...	21,304,668	Legal services	23,389,077	-2,084,409	...	24,828,957
...	39,183,000	1,031,257	33,800	...	311,647	...	40,559,704	Litigation services	41,171,255	-611,551	...	31,363,927
...	8,547,000	793,744	...	121,093	53,221	...	9,515,058	Legislation services	8,181,976	1,333,082	...	7,594,031
...	242,157,650	82,128,854	...	-5,258,231	99,858	...	319,128,131	Legal policy and program development	300,899,792	18,228,339	...	96,219,129
...	16,939,530	...	...	9,926,992	150,197	...	27,016,719	Administration	22,145,087	4,871,632	...	17,304,835
...	332,724,180	83,953,855	33,800	...	812,445	...	417,524,280	**Total Department--Budgetary**	395,787,187	21,737,093	...	177,310,879
								Canadian Human Rights Commission				
								Operating				
...	10,983,000	...	...	...	82,000	...	11,065,000	Canadian Human Rights Commission	10,214,763	850,237	...	9,298,298
								Capital				
...	13,000	...	...	...	...	...	13,000	Canadian Human Rights Commission	213,473	-200,473	...	198,775
...	10,996,000	...	...	...	82,000	...	11,078,000	**Total Program--Budgetary**	10,428,236	649,764	...	9,497,073

								Commissioner for Federal Judicial Affairs				
								Operating				
...	2,987,000	...	...	-33,940	15,000	...	2,968,060	Administration	2,967,504	556	...	2,864,358
...	378,000	...	...	-49,000	...	...	329,000	Canadian Judicial Council	281,790	47,210	...	344,533
...	99,475,000	7,600,000	...	...	1,957,767	...	109,032,767	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	109,032,767	...	...	92,013,105
...	102,840,000	7,600,000	...	-82,940	1,972,767	...	112,329,827	Total--Operating	112,282,061	47,766	...	95,221,996
								Capital				
...	5,000	...	...	33,940	...	...	38,940	Administration	36,150	2,790	...	11,824
...	2,000	...	...	49,000	...	...	51,000	Canadian Judicial Council	50,076	924	...	605
...	7,000	...	...	82,940	...	...	89,940	Total--Capital	86,226	3,714	...	12,429
								Transfer payments				
...	89,000	157,000	...	...	...	...	246,000	Administration	208,833	37,167	...	125,150
...	20,264,000	...	...	...	-2,271,355	...	17,992,645	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	17,992,645	...	...	16,936,547
...	20,353,000	157,000	...	...	-2,271,355	...	18,238,645	Total--Transfer payments	18,201,478	37,167	...	17,061,697
								Program Summary				
...	3,081,000	157,000	...	...	15,000	...	3,253,000	Administration	3,212,487	40,513	...	3,001,332
...	380,000	...	...	...	...	...	380,000	Canadian Judicial Council	331,866	48,134	...	345,138
...	119,739,000	7,600,000	...	...	-313,588	...	127,025,412	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	127,025,412	...	...	108,949,652
...	**123,200,000**	**7,757,000**	**...**	**...**	**-298,588**	**...**	**130,658,412**	**Total Program--Budgetary**	**130,569,765**	**88,647**	**...**	**112,296,122**
								Federal Court of Canada				
								Operating				
...	10,557,000	593,000	...	...	71,000	...	11,221,000	Administration of Federal Court of Canada	10,719,233	501,767	...	9,312,602
								Capital				
...	180,000	325,000	...	...	...	...	505,000	Administration of Federal Court of Canada	603,198	-98,198	...	570,081
...	**10,737,000**	**918,000**	**...**	**...**	**71,000**	**...**	**11,726,000**	**Total Program--Budgetary**	**11,322,431**	**403,569**	**...**	**9,882,683**
								Law Reform Commission of Canada				
								Operating				
...	4,678,000	...	...	...	19,000	...	4,697,000	Law Reform Commission of Canada	4,241,596	455,404	...	4,175,530
								Capital				
...	13,000	...	...	...	...	...	13,000	Law Reform Commission of Canada	63,922	-50,922	...	69,740
...	**4,691,000**	**...**	**...**	**...**	**19,000**	**...**	**4,710,000**	**Total Program--Budgetary**	**4,305,518**	**404,482**	**...**	**4,245,270**

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Offices of the Information and Privacy Commissioners of Canada				
								Operating				
...	1,611,000	44,000	...	−20,000	11,200	...	1,646,200	Information Commissioner	1,616,649	29,551	...	1,507,421
...	1,305,000	53,000	20,000	79,000	10,640	...	1,467,640	Privacy Commissioner	1,467,247	393	...	1,230,432
...	856,000	...	...	−59,000	6,160	...	803,160	Administration	738,604	64,556	...	800,384
...	3,772,000	97,000	20,000	...	28,000	...	3,917,000	Total--Operating	3,822,500	94,500	...	3,538,237
								Capital				
...	...	...	...	...	...	...	...	Information Commissioner	32,494	−32,494	...	3,220
...	...	...	...	...	...	...	...	Privacy Commissioner	33,141	−33,141	...	7,642
...	5,000	...	...	...	...	...	5,000	Administration	16,344	−11,344	...	64,753
...	5,000	...	...	...	...	...	5,000	Total--Capital	81,979	−76,979	...	75,615
								Program Summary				
...	1,611,000	44,000	...	−20,000	11,200	...	1,646,200	Information Commissioner	1,649,143	−2,943	...	1,510,641
...	1,305,000	53,000	20,000	79,000	10,640	...	1,467,640	Privacy Commissioner	1,500,388	−32,748	...	1,238,074
...	861,000	...	...	−59,000	6,160	...	808,160	Administration	754,948	53,212	...	865,137
...	**3,777,000**	**97,000**	**20,000**	**...**	**28,000**	**...**	**3,922,000**	**Total Program--Budgetary**	**3,904,479**	**17,521**	**...**	**3,613,852**
								Supreme Court of Canada				
								Operating				
...	1,299,000	...	...	...	233,975	...	1,532,975	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,532,975	...	...	1,241,692
...	5,226,000	707,583	...	−1,282	28,563	...	5,960,864	Administration	5,896,211	64,653	...	4,969,578
...	6,525,000	707,583	...	−1,282	262,538	...	7,493,839	Total--Operating	7,429,186	64,653	...	6,211,270
								Capital				
...	126,000	191,000	...	...	...	...	317,000	Administration	253,733	63,267	...	397,832
								Transfer payments				
...	537,000	...	...	...	−23,634	...	513,366	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	513,366	...	...	532,575
...	...	21,418	...	1,282	...	...	22,700	Administration	22,700	...	...	...
...	537,000	21,418	...	1,282	−23,634	...	536,066	Total--Transfer payments	536,066	...	...	532,575

								Program Summary				
...	1,836,000	...	...	...	210,341	...	2,046,341	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	2,046,341	...	...	1,774,267
...	5,352,000	920,001	...	...	28,563	...	6,300,564	Administration	6,172,644	127,920	...	5,367,410
...	**7,188,000**	**920,001**	**...**	**...**	**238,904**	**...**	**8,346,905**	**Total Program--Budgetary**	**8,218,985**	**127,920**	**...**	**7,141,677**
								Tax Court of Canada				
								Operating				
...	3,706,000	...	...	...	19,000	...	3,725,000	Administration of the Tax Court of Canada	3,343,671	381,329	...	3,356,557
								Capital				
...	12,000	...	...	...	...	...	12,000	Administration of the Tax Court of Canada	67,278	-55,278	...	75,306
...	**3,718,000**	**...**	**...**	**...**	**19,000**	**...**	**3,737,000**	**Total Program--Budgetary**	**3,410,949**	**326,051**	**...**	**3,431,863**
...	**497,031,180**	**93,645,856**	**53,800**	**...**	**971,761**	**...**	**591,702,597**	**Total Ministry--Budgetary**	**567,947,550**	**23,755,047**	**...**	**327,419,419**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Legal policy and program development				
...	4,000	...	...	...	...	4,000	Uniform Law Conference of Canada to assist in payment of administrative expenses	4,000	...	...	4,000
...	23,550	...	...	-8,000	...	15,550	Uniform Law Conference for the research purposes of the Conference	1,946	13,604	...	5,123
...	17,575	...	...	...	...	17,575	International Commission of Jurists	17,575	...	...	18,500
...	1,500	...	...	...	...	1,500	L'Institut international de droit d'expression française (IDEF)	1,500	...	...	1,500
...	89,300	...	...	...	...	89,300	Grants to encourage student specialization in legislative drafting	78,120	11,180	...	87,497
...	296,970	...	...	...	...	296,970	Grants to encourage native people to enter the legal profession	225,579	71,391	...	236,874
...	90,725	...	...	...	...	90,725	Duff-Rinfret Scholarship Program	76,950	13,775	...	91,958
...	16,150	...	...	...	...	16,150	Canadian Association of Chiefs of Police for the Law Amendments Committee	16,150	...	...	16,150
...	9,500	...	...	...	...	9,500	British Institute of International and Comparative Law (CLAS)	9,500	...	...	9,500
...	11,400	...	...	...	...	11,400	Hague Academy of International Law	11,400	...	...	11,400
...	725,000	...	...	...	...	725,000	Grants to combat impaired driving	714,374	10,626	...	122,020
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,000,000
...	**1,285,670**	...	...	**-8,000**	...	**1,277,670**	**Total--Grants**	**1,157,094**	**120,576**	...	**1,604,522**
							Contributions				
							Legal policy and program development				
...	64,964,200	...	...	-1,123,500	...	63,840,700	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in operation of legal aid systems	63,553,726	286,974	...	73,172,352
...	...	...	...	30,000	...	30,000	Manitoba Métis Association	30,000	...	...	...
...	2,697,500	...	...	5,300,000	...	7,997,500	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,622,355	5,375,145	...	2,518,030

...	4,707,000	...	...	...	...	4,707,000	Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development, and the development of information and record-keeping systems relative to the implementation of the Young Offenders Act	2,414,122	2,292,878	...	...
...	144,293,000	82,128,854	...	-16,461,854	...	209,960,000	Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders Act	206,838,256	3,121,744	...	...
...	223,500	...	...	213,500	...	437,000	Contributions to encourage experimental and research work in legal aid	100,572	336,428	...	93,277
...	229,900	...	...	...	...	229,900	Contributions for a summer exchange program between civil and common law students	224,166	5,734	...	241,979
...	380,200	...	...	...	...	380,200	Canadian Law Information Council	380,200	...	...	380,000
...	66,500	...	...	...	...	66,500	Canadian Association of Provincial Court Judges	66,500	...	...	67,500
...	1,926,345	...	...	-361,792	...	1,564,553	Criminal law reform	761,305	803,248	...	564,360
...	3,795,400	...	...	...	...	3,795,400	Native court-worker and related programs for native people and representatives of the legal system	3,219,595	575,805	...	3,350,991
...	218,520	...	...	174,792	...	393,312	Consultation and Development Fund	300,492	92,820	...	254,955
...	84,455	...	...	8,000	...	92,455	University of Ottawa Legislative Drafting Programme	92,455	...	...	101,109
...	34,960	...	...	...	...	34,960	Canadian Society of Forensic Science	17,086	17,874	...	34,960
...	357,700	...	...	-53,000	...	304,700	Human Rights Law Fund	292,224	12,476	...	257,226
...	491,800	...	...	810,000	...	1,301,800	Public Legal Education and Information Fund	866,363	435,437	...	679,303
...	225,000	...	...	375,000	...	600,000	Enforcement of Custody and Maintenance Orders	208,622	391,378	...	397,000
...	375,000	...	...	...	...	375,000	Contributions to combat impaired driving	325,440	49,560	...	204,355
...	...	...	...	1,320,000	...	1,320,000	Aboriginal self-government	401,073	918,927	...	...
...	...	...	...	100,000	...	100,000	Canadian Judicial Centre	50,000	50,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	..	...	...	850,040
...	**225,070,980**	**82,128,854**	**...**	**-9,668,854**	**...**	**297,530,980**	**Total--Contributions**	**282,764,552**	**14,766,428**	**...**	**83,167,437**
...	**226,356,650**	**82,128,854**	**...**	**-9,676,854**	**...**	**298,808,650**	**Total Department**	**283,921,646**	**14,887,004**	**...**	**84,771,959**
							Commissioner for Federal Judicial Affairs				
							Grants				
							Administration				
...	89,000	157,000	...	...	...	246,000	Gratuities to a surviving spouse of a judge who dies while in office, or to such dependents as may be approved by Treasury Board, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	208,833	37,167	...	125,150
							Judges' salaries, allowances and annuities; and annuities to spouses and children of judges				
...	20,264,000	...	...	...	-2,271,355	17,992,645	(S) Annuities under the Judges Act	17,992,645	...	...	16,936,547

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	89,000	157,000	...	...	...	246,000	Administration	208,833	37,167	...	125,150
...	20,264,000	...	...	...	-2,271,355	17,992,645	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	17,992,645	...	...	16,936,547
...	**20,353,000**	**157,000**	**...**	**...**	**-2,271,355**	**18,238,645**	**Total Program**	**18,201,478**	**37,167**	**...**	**17,061,697**
							Supreme Court of Canada				
							Grants				
...	537,000	...	...	...	-23,634	513,366	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges (S) Annuities under the Judges Act	513,366	..	...	532,575
							Administration				
...	...	21,418	...	1,282	...	22,700	Gratuities to a surviving spouse of a judge who dies while in office	22,700	...	...	...
							Program Summary by Activity				
...	537,000	...	...	...	-23,634	513,366	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	513,366	..	...	532,575
...	...	21,418	...	1,282	...	22,700	Administration	22,700	...	...	...
...	**537,000**	**21,418**	**...**	**1,282**	**-23,634**	**536,066**	**Total Program**	**536,066**	**...**	**...**	**532,575**
...	**247,246,650**	**82,307,272**	**...**	**-9,675,572**	**-2,294,989**	**317,583,361**	**Total Ministry**	**302,659,190**	**14,924,171**	**...**	**102,366,231**

(S)Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refund on transfer payments to provinces	238,497	1,249,192
Supply and Services Canada--Central Travel Service	290,612	441,308
Adjustment to prior year's Payables at Year End (PAYE)	159,807	331,921
Other	2,737,024	61,749
	3,425,940	2,084,170
Services and service fees	733,135	603,744
Other non-tax revenue--		
Fines collected by Quebec courts	..	2,200,152
Other fines	1,113,348	892,397
Rent from dwellings and utilities	66,273	75,186
Other	14,807	207,321
	1,194,428	3,375,056
Total Department	**5,353,503**	**6,062,970**
Canadian Human Rights Commission		
Non-Tax Revenue--		
Other non-tax revenue	941	8,664
Total Program	**941**	**8,664**
Commissioner for Federal Judicial Affairs		
Non-Tax Revenue--		
Refunds of previous years' expenditure	...	28,715
Other non-tax revenue--		
Judges' Public Service Superannuation Account deductions	4,671,701	3,807,866
Total Program	**4,671,701**	**3,836,581**
Federal Court of Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure	8,515	23,826
Services and service fees--		
Federal Court fees	445,803	386,361
Court costs	15,300	26,167
	461,103	412,528
Other non-tax revenue	9,451	50,562
Total Program	**479,069**	**486,916**

	Current year	Previous year
	$	$
Law Reform Commission of Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure	359	...
Other non-tax revenue	5	...
Total Program	**364**	**...**
Offices of the Information and Privacy Commissioners of Canada		
Non-Tax Revenue--		
Other non-tax revenue	5,018	...
Total Program	**5,018**	**...**
Supreme Court of Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure	1,065	90
Services and service fees--		
Photocopies	10,634	9,513
Filing fees	12,591	1,085
	23,225	10,598
Proceeds from sales--		
Sale of Supreme Court Bulletin	13,115	7,101
Sale of reasons for judgment	49,950	34,957
Sundries	2,954	...
	66,019	42,058
Other non-tax revenue--		
Judges' contributions towards annuities	41,203	39,498
Sundries	6,170	4,940
	47,373	44,438
Total Program	**137,682**	**97,184**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Tax Court of Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	1,673	3,050
Proceeds from sales	5,545	4,458
Total Program	**7,218**	**7,508**
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	3,437,552	2,139,851
Services and service fees	1,217,463	1,026,870
Proceeds from sales	71,564	46,516
Other non-tax revenue	5,928,917	7,286,586
Total Ministry	**10,655,496**	**10,499,823**

SECTION 15

1987-88
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canadian Centre for Occupational Health and Safety

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Programs by activity	15.6
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Department

Objective

To promote and sustain stable industrial relations, a fair return for efforts in the workplace, and a working environment conducive to physical and social well-being; to protect the rights and interests of the parties involved in the world of work; to promote equitable access to employment opportunities; and to foster a climate for improved consultation and communication among Government, labour and management.

Activity Description

Mediation and Conciliation

The provision of conciliation, mediation, and arbitration assistance for dispute resolution in the federal private sector; the adoption of dispute prevention initiatives to maintain stable labour-management relations; and the provision of industrial relations expertise for policy formation and implementation, and legislative development.

General Labour Services

The development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable opportunities in employment; and the promotion and implementation of non-legislated activities aimed at constructive relationships between labour and management and a work force better informed on union and socio-economic affairs.

Policy and Communications

The provision of analysis, management and direction through the offices of the Minister, the Deputy Minister, and the Assistant Deputy Minister, policy; the analysis and development of economic and social policies related to labour issues; the provision and analysis of labour market data; the co-ordination and participation in international and federal-provincial organizations; the promotion and strengthening of the efforts of women to achieve equality in the labour force; and the communication of departmental programs, policies, legislation and services.

Labour Adjustment

Payments to assist workers who have been laid off as a result of import competition, industrial restructuring or severe economic disruption in a designated industry and/or region, and related administrative costs for program development and management, and for the operation of the Labour Adjustment Review Board, in accordance with the requirements of the Labour Adjustment Benefits Act.

Injury Compensation

Payments of compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment, and payments to the provincial workers' compensation boards for the handling of claims made by federal Government employees pursuant to the Government Employees Compensation Act; the provision of supplementary compensation payments to certain widows of merchant seamen; and the adjudication of injury compensation claims made by federal penitentiary inmates.

Administration

The provision of advisory and support services to the Department, including administrative, financial, personnel, data and word processing, corporate planning, program evaluation and internal audit, library and security services.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the Canada Labour Code; the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible in order to facilitate responsible decision-making in prevention of and protection from occupational diseases and accidents.

Activity Description

Council of Governors and Executive Board

Broadly representative of federal and provincial governments as well as of workers and of employers, the Council establishes objectives, policies and the scope of the Centre's work and determines the priorities and general direction for the Centre's resources. It facilitates collaboration among interested parties as well as high standards of health and safety for persons at work.

The Executive Board of the Centre, chaired by the President and Chief Executive Officer, consists of nine Governors elected annually from among the members of the Council of Governors, on a representative tripartite basis. The Executive Board is authorized to carry out the business of Council between Council meetings.

President and Centre Staff

To implement the policies and programs established by the Council and the Executive Board and to operate the Centre's technical and scientific functions.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	48,610,470	...	...	48,610,470		**Department**				
...	...	745,000	...	745,000	1	Operating expenditures				
...	...	...	45,000	45,000	1e	Tranfer of $45,000 from Labour Vote 5				
...	...	...	2,000,000	2,000,000		Transfer from: Vote 5				
...	...	...	207,251	207,251		TB Vote 5 [1]				
						TB Vote 10 [1]				
...	48,610,470	745,000	2,252,251	51,607,721		Total--Vote 1	50,604,571	1,003,150	...	49,140,062
...	9,445,000	...	...	9,445,000	5	Grants and contributions				
...	...	...	-45,000	-45,000		Transfer to Vote 1				
...	9,445,000	...	-45,000	9,400,000		Total--Vote 5	9,391,059	8,941	...	10,564,318
...	39,530	...	6,445	45,975	(S)	Minister of Labour--Salary and motor car allowance	45,975	...	...	41,097
...	30,890,000	7,100,000	-919,819	37,070,181	(S)	Payments of compensation respecting government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)	37,070,181	...	...	35,634,427
...	96,500,000	9,500,000	-295,580	105,704,420	(S)	Labour adjustment benefits payments (Labour Adjusment Benefits Act)	105,704,420	...	...	92,141,628
...	5,190,000	...	396,000	5,586,000	(S)	Contributions to employee benefit plans	5,586,000	...	...	4,714,000
...	...	...	3,809	3,809	(S)	Refunds of amounts credited to revenue in previous years	3,809	...	...	44,222
...	190,675,000	17,345,000	1,398,106	209,418,106		Total--Budgetary	208,406,015	1,012,091	...	192,279,754
...	...	...	538,000	538,000	(S)	(L) Advances of operating funds to provincial compensation boards to administer the Government Employees Compensation Act, Section 3 [4]. (Net)	538,000	...	...	375,000
...	**190,675,000**	**17,345,000**	**1,398,106**	**209,418,106**		**Total Department--Budgetary**	**208,406,015**	**1,012,091**	**...**	**192,279,754**
...	**...**	**...**	**538,000**	**538,000**		**Non-budgetary**	**538,000**	**...**	**...**	**375,000**
...	5,922,000	...	...	5,922,000		**Canada Labour Relations Board**				
...	...	105,000	...	105,000	10	Program expenditures				
...	5,922,000	105,000	...	6,027,000	10e	Program expenditures				
...	661,000	...	50,000	711,000		Total--Vote 10	5,939,606	87,394	...	5,502,965
					(S)	Contributions to employee benefit plans	711,000	...	...	633,000
...	**6,583,000**	**105,000**	**50,000**	**6,738,000**		**Total Program--Budgetary**	**6,650,606**	**87,394**	**...**	**6,135,965**

...	7,665,000	...	...	7,665,000	15	Canadian Centre for Occupational Health and Safety Program expenditures				
...	...	...	19,109	19,109		Transfer from TB Vote 5 [1]				
...	7,665,000	...	19,109	7,684,109		Total--Vote 15	7,683,852	257	...	7,777,524
...	**7,665,000**	**...**	**19,109**	**7,684,109**		**Total Program--Budgetary**	7,683,852	257	...	7,777,524
...	**204,923,000**	**17,450,000**	**1,467,215**	**223,840,215**		**Total Ministry--Budgetary**	**222,740,473**	**1,099,742**	**...**	**206,193,243**
...	**...**	**...**	**538,000**	**538,000**		**Non-budgetary**	**538,000**	**...**	**...**	**375,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	4,086,000	512,000	97,669	...	5,000	...	4,700,669	Mediation and conciliation	4,675,163	25,506	...	3,951,796
...	26,849,000	20,000	569,459	...	121,000	...	27,559,459	General labour services	26,000,502	1,558,957	...	23,054,500
...	10,665,000	30,000	161,123	45,000	44,445	...	10,945,568	Policy and communications	10,729,495	216,073	...	11,245,112
...	567,000	...	20,000	...	4,000	...	591,000	Labour adjustment	579,210	11,790	...	473,469
...	61,428,000	7,100,000	237,000	...	-879,079	-29,200,000	38,685,921	Injury compensation	38,725,296	-39,375	...	37,362,834
...	9,585,000	110,000	1,122,000	...	192,809	...	11,009,809	Administration	11,102,978	-93,169	...	10,768,677
...	-29,200,000	...	...	...	...	29,200,000		Revenue credited to the vote	...	...	...	...
...	83,980,000	7,772,000	2,207,251	45,000	-511,825	...	93,492,426	Total--Operating	91,812,644	1,679,782	...	86,856,388
								Capital				
...	4,000	...	...	...	...	...	4,000	Mediation and conciliation	63,147	-59,147	...	43,513
...	681,000	...	...	...	...	...	681,000	General labour services	780,707	-99,707	...	1,091,323
...	21,000	33,000	...	...	...	...	54,000	Policy and communications	332,476	-278,476	...	227,162
...	1,000	...	...	...	...	...	1,000	Labour adjustment	16,077	-15,077	...	12,021
...	...	...	...	...	...	...	...	Injury compensation	2,237	-2,237	...	15,077
...	33,000	40,000	...	...	...	...	73,000	Administration	294,988	-221,988	...	1,319,880
...	740,000	73,000	...	...	...	...	813,000	Total--Capital	1,489,632	-676,632	...	2,708,976
								Transfer payments				
...	7,413,000	...	...	-5,000	...	...	7,408,000	General labour services	7,403,624	4,376	...	7,178,950
...	2,032,000	...	...	-40,000	...	...	1,992,000	Policy and communications	1,987,435	4,565	...	3,385,367
...	96,500,000	9,500,000	...	...	-295,580	...	105,704,420	Labour adjustment	105,704,420	...	...	92,141,628
...	10,000	...	...	...	-1,740	...	8,260	Injury compensation	8,260	...	...	8,445
...	105,955,000	9,500,000	...	-45,000	-297,320	...	115,112,680	Total--Transfer payments	115,103,739	8,941	...	102,714,390
								Non-budgetary				
...	...	...	...	...	538,000	...	538,000	Injury compensation	538,000	...	...	375,000
								Departmental Summary				
...	4,090,000	512,000	97,669	...	5,000	...	4,704,669	Mediation and conciliation	4,738,310	-33,641	...	3,995,309
...	34,943,000	20,000	569,459	-5,000	121,000	...	35,648,459	General labour services	34,184,833	1,463,626	...	31,324,773
...	12,718,000	63,000	161,123	5,000	44,445	...	12,991,568	Policy and communications	13,049,406	-57,838	...	14,857,641
...	97,068,000	9,500,000	20,000	...	-291,580	...	106,296,420	Labour adjustment	106,299,707	-3,287	...	92,627,118
								Injury compensation--				
...	32,238,000	7,100,000	237,000	...	-880,819	...	38,694,181	Budgetary	38,735,793	-41,612	...	37,386,356
...	...	...	...	...	538,000	...	538,000	Non-budgetary	538,000	...	...	375,000
...	9,618,000	150,000	1,122,000	...	192,809	...	11,082,809	Administration	11,397,966	-315,157	...	12,088,557
...	190,675,000	17,345,000	2,207,251	...	-809,145	...	209,418,106	Total Department--Budgetary	208,406,015	1,012,091	...	192,279,754
...	...	...	...	...	538,000	...	538,000	Non-budgetary	538,000	...	...	375,000

								Canada Labour Relations Board				
								Operating				
...	6,577,000	56,000	...	...	50,000	...	6,683,000	Canada Labour Relations Board	6,466,591	216,409	...	6,120,711
								Capital				
...	6,000	49,000	...	...	...	...	55,000	Canada Labour Relations Board	184,015	-129,015	...	15,254
...	**6,583,000**	**105,000**	...	...	**50,000**	...	**6,738,000**	**Total Program--Budgetary**	**6,650,606**	**87,394**	...	**6,135,965**
								Canadian Centre for Occupational Health and Safety				
								Operating				
								Council of governors and				
...	346,000	...	...	...	...	...	346,000	Executive Board	342,020	3,980	...	354,952
...	7,223,000	...	19,109	...	...	-120,000	7,122,109	President and Centre staff	7,126,346	-4,237	...	7,218,438
...	-120,000	...	...	...	...	120,000	...	Revenue credited to the vote	...	...	...	...
...	7,449,000	...	19,109	...	...	...	7,468,109	Total--Operating	7,468,366	-257	...	7,573,390
								Capital				
...	216,000	...	...	...	...	...	216,000	President and Centre staff	215,486	514	...	204,134
								Program Summary				
								Council of governors and				
...	346,000	...	...	...	...	...	346,000	Executive Board	342,020	3,980	...	354,952
...	7,319,000	...	19,109	...	...	...	7,338,109	President and Centre staff	7,341,832	-3,723	...	7,422,572
...	**7,665,000**	...	**19,109**	...	...	...	**7,684,109**	**Total Program--Budgetary**	**7,683,852**	**257**	...	**7,777,524**
...	**204,923,000**	**17,450,000**	**2,226,360**	...	**-759,145**	...	**223,840,215**	**Total Ministry--Budgetary**	**222,740,473**	**1,099,742**	...	**206,193,243**
...	...	...	...	...	**538,000**	...	**538,000**	**Non-budgetary**	**538,000**	...	...	**375,000**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							General labour services				
...	20,000	...	...	...	...	20,000	To support activities which contribute to Occupational Safety and Health Program objectives	16,358	3,642	...	16,000
...	15,000	...	...	...	...	15,000	To support standards writing associations	15,000	...	...	10,000
...	10,000	...	...	...	...	10,000	Canadian Joint Fire Prevention Publicity Committee	10,000	...	...	10,000
...	25,000	...	...	...	...	25,000	Canadian Association of Fire Chiefs	25,000	...	...	25,000
...	70,000	...	...	...	...	70,000		66,358	3,642	...	61,000
							Policy and communications				
...	5,000	...	...	...	...	5,000	To provide financial assistance to labour organizations and central labour bodies in staging educational events	5,000	...	...	5,000
...	25,000	...	...	...	...	25,000	To provide financial assistance to special projects which focus on women in the work force	25,000	...	...	25,000
...	30,000	...	...	...	...	30,000		30,000	...	...	30,000
							Labour adjustment				
...	96,500,000	9,500,000	...	...	-295,580	105,704,420	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	105,704,420	...	...	92,141,628
							Injury compensation				
...	10,000	...	...	...	-1,740	8,260	(S) Merchant Seamen Compensation--Supplementary compensation to certain widows of merchant seamen	8,260	...	...	8,445
...	96,610,000	9,500,000	...	...	-297,320	105,812,680	**Total--Grants**	105,809,038	3,642	...	92,241,073

						Contributions				
						General labour services				
...	4,188,000	...	...	212,437	...	4,400,437	Canadian Labour Congress labour education programs	4,412,437	-12,000	...	4,261,840
...	1,285,000	...	...	15,461	...	1,300,461	Central or other large labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	1,299,961	500	...	1,245,260
...	1,455,000	...	...	-232,908	...	1,222,092	Labour unions not affiliated with a central labour organization and to individual union members for labour education	1,209,723	12,369	...	1,207,797
...	415,000	...	...	10	...	415,010	Atlantic Region Labour Education Centre	415,145	-135	...	403,053
...	7,343,000	...	...	-5,000	...	7,338,000		7,337,266	734	...	7,117,950
							Policy and communications				
...	890,000	...	...	...	...	890,000	Labour Assignment Program	1,104,028	-214,028	...	110,441
...	1,050,000	...	..	-45,000	...	1,005,000	Technology Impact Program	786,594	218,406	...	280,000
...	62,000	...	...	5,000	...	67,000	Labour Issues Assistance Fund	66,813	187	...	61,483
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,903,443
...	2,002,000	...	...	-40,000	...	1,962,000		1,957,435	4,565	...	3,355,367
...	**9,345,000**	**...**	**...**	**-45,000**	**...**	**9,300,000**	**Total--Contributions**	**9,294,701**	**5,299**	**...**	**10,473,317**
							Departmental Summary by Activity				
...	7,413,000	...	...	-5,000	...	7,408,000	General labour services	7,403,624	4,376	...	7,178,950
...	2,032,000	...	...	-40,000	...	1,992,000	Policy and communications	1,987,435	4,565	...	3,385,367
...	96,500,000	9,500,000	...	...	-295,580	105,704,420	Labour adjustment	105,704,420	...	...	92,141,628
...	10,000	...	...	...	-1,740	8,260	Injury compensation	8,260	...	...	8,445
...	**105,955,000**	**9,500,000**	**...**	**-45,000**	**-297,320**	115,112,680	**Total Department**	115,103,739	**8,941**	**...**	**102,714,390**
...	**105,955,000**	**9,500,000**	**...**	**-45,000**	**-297,320**	115,112,680	Total Ministry	115,103,739	**8,941**	**...**	**102,714,390**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Injury compensation			
Amounts recoverable from Crown agencies respecting payments of injury compensation	29,200,000	26,957,598	21,385,364
Total Department--Budgetary	**29,200,000**	**26,957,598**	**21,385,364**
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
President and Centre staff			
Sale of publications and CD-ROM disk	70,000	97,164	11,113
Workshop fees	50,000	60,750	19,650
Technical services	...	20,800	...
Internal to the Government service fees	...	...	17,430
Other revenue	...	8,543	15,418
Total Program--Budgetary	**120,000**	**187,257**	**63,611**
Total Ministry--Budgetary	**29,320,000**	**27,144,855**	**21,448,975**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	122,135	109,077
Adjustment to prior year's Payables at Year End (PAYE)	174,494	98,175
	296,629	207,252
Services and service fees	3,375	569
Proceeds from sales	...	980
Other non-tax revenue--		
Fines and penalties remitted by courts as the result of prosecutions under the Canada Labour Code	4,150	18,420
Pension plan credits remitted by Revenue Canada--Taxation	22,649	18,970
	26,799	37,390
Total Department	**326,803**	**246,191**
Canada Labour Relations Board		
Non-Tax Revenue--		
Refunds of previous years' expenditure	2,881	2,385
Proceeds from sales	64,326	5,573
Other non-tax revenue	582	10
Total Program	**67,789**	**7,968**
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	299,510	**209,637**
Services and service fees	3,375	**569**
Proceeds from sales	64,326	**6,553**
Other non-tax revenue	27,381	**37,400**
Total Ministry	**394,592**	**254,159**

SECTION 16

1987-88
PUBLIC ACCOUNTS

National Defence

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Details of amounts credited to the vote	16.9
Revenue	16.10

Department

Objective

To ensure the security of Canada and to contribute to the maintenance of world peace.

Activity Description

Maritime Forces

This element encompasses the creation and maintenance of general-purpose regular and reserve maritime forces designed primarily to fulfil the missions of defending, in conjunction with U.S. and NATO forces, the maritime approaches to North America and the sea areas vital to NATO; and conducting in conjunction with U.S. Forces, surveillance to detect, track and identify strategic submarine forces threatening North America. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: protecting Canadian territory, rights and interests against external maritime challenges; assisting other Government departments and agencies in enforcing Canadian laws and regulations in maritime areas under Canadian jurisdiction; contributing maritime forces to international arrangements to prevent or contain conflicts outside the NATO area; and contributing to national development.

Land Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve land forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with U.S. Forces, against hostile military lodgement in North America; and providing, in an emergency, additional land forces for the defence of Europe within the framework of agreed NATO commitments. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: promoting international stability by contributing to peacekeeping activities in co-operation with other members of the international community; supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over and security within the national territory of Canada; assisting civilian authorities in the event of emergency or disaster; and contributing to national development.

Air Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve air forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with U.S. Forces against aerospace attack on North America; and providing in an emergency additional general-purpose air forces for the defence of Europe within the framework of agreed NATO commitments. It includes, as well, the provision of an air transport system to support military commitments in Canada and abroad, tactical helicopter forces to support the needs of the land forces in Canada, maritime air forces to support Canada's maritime forces, and search and rescue forces. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over the Canadian airspace, assisting civilian authorities in the event of emergency or disaster and contributing to national development.

Canadian Forces in Europe

This element encompasses the creation and maintenance of military forces in Europe in order to prevent or contain armed attack against the European NATO area. It involves the three missions of providing land forces, air forces and national command and support of all Canadian forces which would, in an emergency, serve in Europe.

Communication Services

This element encompasses the creation and maintenance of forces designed to provide information handling services in the form of strategic communications in support of the Canadian Forces and Emergency Government (EMGOV) tasks. In addition, communications research and high frequency direction-finding facilities are provided.

Personnel Support

This element encompasses the provision of services required for the personnel development (recruitment, individual training, education), personnel management (administration, career assignment, spiritual, morale, comfort support), and health services (medical, dental) as appropriate for military and civilian members of the Department.

Materiel Support

This element encompasses the provision of supply, transportation, equipment engineering and maintenance, real property management, and research and development.

Policy Direction and Management Services

This element encompasses the formulation and recommendation of defence objectives and policy options and the development of clear authoritative expressions of Government approved defence policy to provide overall direction for developmental planning in the Department and the management of the Defence Services Program. Equally important, is the command and control function,within which the detailed operational, materiel, personnel and financial preparations are made for times of crisis or war. This function also embodies the exercise of command and control of the "day-to-day" operations of the Canadian Forces by the Chief of Defence Staff or delegated subordinate commanders. With respect to the more general management services, this element includes the development, and general direction of management information systems, consulting, audit, evaluation, financial and accounting services within the Department, that are consistent with legislative and regulatory requirements and authority.

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
...	6,606,478,000	...	...	6,606,478,000	1 Operating expenditures				
...	...	2,025,000	...	2,025,000	1e Operating expenditures				
...	...	...	9,875,000	9,875,000	Transfer from TB Vote 10 [1]				
...	6,606,478,000	2,025,000	9,875,000	6,618,378,000	Total--Vote 1	6,646,618,498	-28,240,498	...	6,285,943,237
...	2,743,079,000	...	...	2,743,079,000	5 Capital expenditures				
...	...	157,449,367	...	157,449,367	5e Capital expenditures				
...	2,743,079,000	157,449,367	...	2,900,528,367	Total--Vote 5	2,943,567,846	-43,039,479	...	2,598,822,132
...	144,828,100	...	...	144,828,100	10 Grants and contributions				
...	...	49,254,699	...	49,254,699	10e Grants and contributions				
...	144,828,100	49,254,699	...	194,082,799	Total--Vote 10	192,108,241	1,974,558	...	181,763,887
...	39,530	...	6,445	45,975	(S) Minister of National Defence--Salary and motor car allowance	45,975	...	...	41,098
...	39,530	...	6,445	45,975	(S) Associate Minister of National Defence--Salary and motor car allowance	45,975	...	...	41,097
...	23,000	...	-1,873	21,127	(S) Pensions and annuities paid to civilians	21,127	...	...	20,228
...	692,204,000	...	10,130,019	702,334,019	(S) Military pensions	702,334,019	...	...	651,372,440
...	153,308,000	...	11,806,000	165,114,000	(S) Contributions to employee benefit plans	165,114,000	...	...	155,270,000
...	...	...	565,158	565,158	(S) Federal Court awards	565,158 [2]	...	...	61,164
...	10,339,999,160	208,729,066	32,387,194	10,581,115,420	Total budgetary	10,650,420,839	-69,305,419	...	9,873,335,283
13,086,217	...	...	...	13,086,217	L15 Loans in respect of housing projects. Special Appropriation Act, 1963. Limit $37,000,000. (Gross)	...	...	13,086,217	...
32,537,934	...	...	...	32,537,934	L20b Authorization for working capital advance account. Appropriation Act, No. 1, 1976. Limit $60,000,000. (Net)	1,435,468	...	31,102,466	-6,825,135
45,624,151	...	...	...	45,624,151	Total non-budgetary	1,435,468	...	44,188,683	-6,825,135
...	10,339,999,160	208,729,066	32,387,194	10,581,115,420	Total Ministry--Budgetary	10,650,420,839	-69,305,419	...	9,873,335,283 [3]
45,624,151	...	...	...	45,624,151	Non-budgetary	1,435,468	...	44,188,683	-6,825,135

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 10--Employment initiatives.

2 This amount includes $118,732 as Supreme Court awards of British Columbia.

3 Defence Construction (1951) Limited was transferred to Public Works. Therefore, the previous year's expenditure has been adjusted by $13,200,000.

Program by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	1,100,477,000	300,147	1,463,681	...	3,375,937	-19,773,000	1,085,843,765	Maritime forces	1,084,143,000	1,700,765	...	1,063,471,000
...	1,280,314,000	349,197	1,702,872	...	3,927,624	-61,277,000	1,225,016,693	Land forces in Canada	1,228,064,000	-3,047,307	...	1,142,792,000
...	2,235,591,000	609,742	2,973,431	...	6,858,130	-80,661,000	2,165,371,303	Air forces in Canada	2,118,186,000	47,185,303	...	1,994,302,000
...	608,320,000	165,915	809,092	...	1,866,145	-15,970,000	595,191,152	Canadian forces in Europe	660,471,000	-65,279,848	...	583,354,000
...	299,385,000	81,655	398,195	...	918,425	-29,775,000	271,008,275	Communication services	212,301,000	58,707,275	...	226,102,000
...	907,074,000	247,398	1,206,447	...	2,782,634	-31,657,000	879,653,479	Personnel support	928,259,000	-48,605,521	...	880,845,000
...	607,587,060	165,715	808,118	...	1,863,897	-2,722,000	607,702,790	Materiel support	652,997,000	-45,294,210	...	589,590,000
...	385,825,000	105,231	513,164	...	1,183,597	-50,932,000	336,694,992	Policy direction and management services	310,301,947	26,393,045	...	319,361,145
...	-292,767,000	...	...	...	...	292,767,000	..	Revenue credited to the vote	.	...	...	...
...	7,131,806,060	2,025,000	9,875,000	...	22,776,389	...	7,166,482,449	Total--Operating	7,194,722,947	-28,240,498	...	6,799,817,145
								Capital				
...	1,119,023,000	64,230,546	...	...	...	...	1,183,253,546	Maritime forces	1,503,107,000	-319,853,454	...	910,048,000
...	307,389,000	17,643,751	...	...	...	...	325,032,751	Land forces in Canada	305,335,000	19,697,751	...	273,886,000
...	621,245,000	35,658,700	...	...	...	...	656,903,700	Air forces in Canada	498,765,000	158,138,700	...	765,514,000
...	357,694,000	20,531,196	...	...	...	...	378,225,196	Canadian forces in Europe	322,208,000	56,017,196	...	380,696,000
...	128,822,000	7,394,225	...	...	...	...	136,216,225	Communication services	66,733,000	69,483,225	...	54,020,000
...	118,872,000	6,823,107	...	...	...	...	125,695,107	Personnel support	155,506,000	-29,810,893	...	148,255,000
...	47,610,000	2,732,756	...	...	...	...	50,342,756	Materiel support	55,897,000	-5,554,244	...	41,114,000
...	42,424,000	2,435,086	...	...	...	...	44,859,086	Policy direction and management services	36,016,846	8,842,240	...	25,289,132
...	2,743,079,000	157,449,367	...	...	...	...	2,900,528,367	Total--Capital	2,943,567,846	-43,039,479	...	2,598,822,132
								Transfer payments				
...	320,286,000	...	...	...	-264,195	...	320,021,805	Personnel support	320,021,805	...	...	292,932,119
...	144,828,100	49,254,699	...	...	...	...	194,082,799	Policy direction and management services	192,108,241	1,974,558	...	181,763,887
...	465,114,100	49,254,699	...	...	-264,195	...	514,104,604	Total--Transfer payments	512,130,046	1,974,558	...	474,696,006
								Non-budgetary				
45,624,151	...	...	...	...	...	...	45,624,151	Policy direction and management services	1,435,468	...	44,188,683	-6,825,135

Program by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Ministry Summary				
...	2,199,727,000	64,530,693	1,463,681	...	3,375,937	...	2,269,097,311	Maritime forces	2,587,250,000	-318,152,689	...	1,973,519,000
...	1,526,426,000	17,992,948	1,702,872	...	3,927,624	...	1,550,049,444	Land forces in Canada	1,533,399,000	16,650,444	...	1,416,678,000
...	2,776,175,000	36,268,442	2,973,431	...	6,858,130	...	2,822,275,003	Air forces in Canada	2,616,951,000	205,324,003	...	2,759,816,000
...	950,044,000	20,697,111	809,092	...	1,866,145	...	973,416,348	Canadian forces in Europe	982,679,000	-9,262,652	...	964,050,000
...	398,432,000	7,475,880	398,195	...	918,425	...	407,224,500	Communication services	279,034,000	128,190,500	...	280,122,000
...	1,314,575,000	7,070,505	1,206,447	...	2,518,439	...	1,325,370,391	Personnel support	1,403,786,805	-78,416,414	...	1,322,032,119
...	652,475,060	2,898,471	808,118	...	1,863,897	...	658,045,546	Materiel support	708,894,000	-50,848,454	...	630,704,000
...	522,145,100	51,795,016	513,164	...	1,183,597	...	575,636,877	Policy direction and management services--Budgetary	538,427,034	37,209,843	...	526,414,164
45,624,151	...	...	...	...	...	...	45,624,151	Non-budgetary	1,435,468	...	44,188,683	-6,825,135
...	10,339,999,160	208,729,066	9,875,000	...	22,512,194	...	10,581,115,420	Total Ministry--Budgetary	10,650,420,839	-69,305,419	...	9,573,335,283
45,624,151	...	...	...	...	...	...	45,624,151	Non-budgetary	1,435,468	...	44,188,683	-6,825,135

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Personnel support				
							(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Training Plan				
...	23,000	...	...	...	-1,873	21,127	(Appropriation Act No. 4, 1968)	21,127	...	...	20,228
							Policy direction and management services				
							Civil pensions and annuities:				
...	200	...	...	...	...	200	Mrs. Mary Whittington	200	...	...	200
...	1,048	...	...	...	...	1,048	Mrs. Eleanor F Nixon	1,048	...	..	1,048
...	11,362	...	...	...	...	11,362	Mr. R P Thompson	9,403	1,959	...	8,940
...	161,780	50,000	...	...	...	211,780	Conference of Defence Associations	211,780	...	...	161,780
...	126,720	...	...	...	...	126,720	Army Cadet League of Canada	126,720	...	...	126,720
...	126,720	...	...	...	...	126,720	Air Cadet League of Canada	126,720	...	...	126,720
...	126,720	...	...	...	...	126,720	Navy League of Canada	126,720	...	..	126,720
...	9,490	...	...	...	...	9,490	Royal Canadian Naval Association	9,490	...	...	9,490
...	25,690	...	...	...	...	25,690	Naval Officers Association	25,690	...	...	25,690
...	34,255	...	...	...	...	34,255	Royal Canadian Air Force Association	34,255	...	.	34,255
...	10,285	...	...	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	.	10,285
...	12,090	...	...	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	12,090
...	11,305	...	...	...	...	11,305	Canadian Forces Personnel Assistance Fund	11,305	...	...	11,305
...	170,065	...	...	...	...	170,065	Rifle associations	157,990	12,075	...	162,697
...	30,370	...	...	...	...	30,370	Military and united services institutes	30,370	...	...	30,370
...	927,000	...	...	...	...	927,000	Canadian universities--Military studies	925,625	1,375	...	863,444
...	100,000	...	...	...	...	100,000	Canadian Institute of Strategic Studies	100,000	...	...	100,000
...	50,000	...	...	...	...	50,000	Centre for Conflict Studies	50,000	...	...	50,000
...	60,000	...	...	...	...	60,000	Research fellowships--Emergency planning	57,136	2,864	...	47,038
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,000,000
...	1,995,100	50,000	...	...	...	2,045,100		2,026,827	18,273	...	6,908,792
...	**2,018,100**	**50,000**	...	...	**-1,873**	**2,066,227**	**Total--Grants**	**2,047,954**	**18,273**	...	**6,929,020**

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Personnel support				
...	6,187,000	...	...	...	-175,135	6,011,865	(S) Payments under Parts I-IV of the Defence Services Pension Continuation Act	6,011,865	...	...	6,286,597
...	314,076,000	...	...	...	-87,187	313,988,813	(S) Payments under the Supplementary Retirement Benefits Act	313,988,813	...	...	286,625,294
...	320,263,000	...	...	...	-262,322	320,000,678		320,000,678	...	...	292,911,891
							Policy direction and management services				
...	72,068,000	...	...	...	...	72,068,000	NATO military budgets and agencies	80,880,901	-8,812,901	...	56,724,738
...	48,341,000	45,000,000	...	...	...	93,341,000	NATO infrastructure--Capital expenditures	92,481,279	859,721	...	94,508,976
...	13,542,000	...	...	...	...	13,542,000	Mutual aid	5,348,387	8,193,613	...	8,118,349
...	6,452,000	...	...	-50,000	...	6,402,000	Contributions to provinces and territories for emergency preparedness purposes	5,395,335	1,006,665	...	4,017,513
...	2,430,000	...	...	-480,000	...	1,950,000	Contributions to provinces and municipalities for capital assistance projects	1,220,813	729,187	...	1,988,298
...	...	4,204,699	...	50,000	...	4,254,699	Contributions to provinces and territories for assistance relating to natural disasters in Newfoundland, New Brunswick, Manitoba and the Northwest Territories	4,254,699	...	...	8,962,221
...	...	...	...	...	...	...	Contribution to Newfoundland for clean-up of military sites	500,000	-500,000	...	...
...	...	...	...	480,000	...	480,000	Reserved allotments	...	480,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	535,000
...	142,833,000	49,204,699	...	...	...	192,037,699		190,081,414	1,956,285	...	174,855,095
...	**463,096,000**	**49,204,699**	**...**	**...**	**-262,322**	**512,038,377**	**Total--Contributions**	**510,082,092**	**1,956,285**	**...**	**467,766,986**
							Ministry Summary by Activity				
...	320,286,000	...	...	...	-264,195	320,021,805	Personnel support	320,021,805	...	...	292,932,119
...	144,828,100	49,254,699	...	...	...	194,082,799	Policy direction and management services	192,108,241	1,974,558	...	181,763,887
...	**465,114,100**	**49,254,699**	**...**	**...**	**-264,195**	**514,104,604**	**Total Ministry**	**512,130,046**	**1,974,558**	**...**	**474,696,006**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Maritime forces			
Deductions from members for rations, quarters and clothing	13,907,554	13,736,000	13,331,005
Material and services provided to other Government departments	252,403	371,000	317,104
Medical and dental services	51,520	58,106	45,878
Provincial school grants and tuition fees	373,746	318,273	322,506
Other recoveries	5,187,777	4,435,621	4,697,507
	19,773,000	18,919,000	18,714,000
Land forces in Canada			
Deductions from members for rations, quarters and clothing	30,506,680	30,056,000	29,242,000
Material and services provided to other Government departments	26,817,000	33,971,000	37,480,000
Medical and dental services	39,880	44,978	35,513
Provincial school grants and tuition fees	749,752	638,472	646,962
Other recoveries	3,163,688	5,287,550	2,597,525
	61,277,000	69,998,000	70,002,000
Air forces in Canada			
Deductions from members for rations, quarters and clothing	51,185,956	48,984,000	49,064,000
Material and services provided to other Government departments	16,849,264	40,423,000	24,304,000
Medical and dental services	1,431,948	1,615,007	1,275,115
Provincial school grants and tuition fees	3,661,565	3,118,104	3,159,568
Other recoveries	7,532,267	10,174,889	6,184,317
	80,661,000	104,315,000	83,987,000
Canadian forces in Europe			
Deductions from members for rations, quarters and clothing	9,453,920	9,346,000	9,062,000
Material and services provided to other Government departments	...	65,000	...
Medical and dental services	3,936,203	4,439,404	3,505,094
Provincial school grants and tuition fees	161,557	137,578	139,408
Other recoveries	2,418,320	1,317,018	1,850,498
	15,970,000	15,305,000	14,557,000
Communication services			
Deductions from members for rations, quarters and clothing	2,039,551	1,960,000	1,955,000
Material and services provided to other Government departments	26,340,647	32,670,000	26,169,000
Medical and dental services	897,650	1,012,405	799,336
Other recoveries	497,152	848,595	207,664
	29,775,000	36,491,000	29,131,000
Personnel support			
Deductions from members for rations, quarters and clothing	17,895,889	17,658,000	17,154,000
Material and services provided to other Government departments	148,050	588,000	186,000
Medical and dental services	11,747,540	13,249,335	10,460,903
Provincial school grants and tuition fees	86,945	74,040	75,025
Other recoveries	1,778,576	3,943,378	1,737,902
	31,657,000	35,512,753	29,613,830
Materiel support			
Deductions from members for rations, quarters and clothing	1,906,015	1,930,000	1,827,000
Material and services provided to other Government departments	8,756	42,000	11,000
Medical and dental services	9,732	10,976	8,665
Other recoveries	797,497	383,024	377,335
	2,722,000	2,366,000	2,224,000
Policy direction and management services			
Deductions from members for rations, quarters and clothing	1,385,435	1,387,000	1,328,000
Material and services provided to other Government departments	17,156,880	19,956,000	21,555,000
Medical and dental services	117,527	132,551	104,655
Seconded personnel	3,419,000	4,431,121	5,185,347
Provincial school grants and tuition fees	10,727,435	9,135,236	9,256,715
Other recoveries	18,125,723	8,475,092	14,779,283
	50,932,000	43,517,000	52,209,000
Total Ministry--Budgetary	**292,767,000**	**326,423,753**	**300,437,830**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Return on investments [1]--		
Loans, investments and advances--		
Canadian Forces housing projects	869,888	908,066
Other accounts--		
Loans to employees posted abroad	479,873	407,718
	1,349,761	1,315,784
Refunds of previous years' expenditure--		
Refunds received after audit or adjustment of contracts, and refunds of advance payments on contracts	34,523,889	36,222,927
Other non-tax revenue--		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	6,206,556	5,900,942
Sale of non surplus material	290,641	294,700
	6,497,197	6,195,642
Total Department	**42,370,847**	**43,734,353**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	1,349,761	1,315,784
Refunds of previous years' expenditure	34,523,889	36,222,927
Other non-tax revenue	6,497,197	6,195,642
Total Ministry	**42,370,847**	**43,734,353**

[1] Interest unless otherwise indicated.

SECTION 17

1987-88
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

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Department

Departmental Administration Program

Objective

To provide executive direction and management services to the Department.

Activity Description

Departmental Executive

Offices of the Minister, Deputy Minister, and Secretariats of the National Council of Welfare, the National Advisory Council on Aging, and the Study of Canada's Demographic Future.

Policy, Communications and Information

Provision of advice and support to the departmental executive and to the program branches in the areas of policy development, communications, information and strategic planning.

Intergovernmental and International Affairs

Provision of support to the departmental executive and program branches and co-ordination of the Department's federal-provincial and international liaison activities.

Corporate Management

Provision of management services to the departmental executive, management services and functional direction to the program branches, including personnel and financial resource management, informatics, evaluation, audit and administrative support.

Health Services and Promotion Program

Objective

To develop, promote and support measures designed to preserve and improve the health and well-being of Canadians.

Activity Description

Health Insurance

Provides payments to provinces and territories in respect of the cost of insured health services, and certain extended health care services as provided under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977; monitors compliance of provincial and territorial health care insurance plans in accordance with the program criteria and conditions of payment of the Canada Health Act.

Health Services

Provides leadership and co-ordination and gives technical and financial support to the provinces and territories, professional associations, and international organizations in the development and maintenance of health services and facilities. Financial support and consulting services are also provided to national voluntary health organizations to assist their development and improve the efficiency and effectiveness of health services. Information collection and dissemination in addition to collaborative efforts with the provinces and territories play an important and integral role in this activity.

Extramural Research

Fosters and supports public health research and related scientific activities,through the National Health Research and Development Program, which complement departmental programs and hold the potential to advance national health goals.Encompasses research projects, studies and demonstrations, the training and career development of research manpower in relevant disciplines, and forums for the development of research strategies and approaches and for the communication of research outcomes.

Health Promotion

Develops and implements, in co-operation with provincial and territorial governments and non-governmental organizations, health promotion programs directed to all Canadian residents and to special target groups including those at high risk and those responsible for the planning or provision of health and social services.

Program Administration

Provides program direction, program planning, policy development and financial and administrative services.

Social Services Program

Objective

To support the provision of social assistance and services to persons whose economic circumstances are inadequate to meet their basic needs or whose social circumstances expose them to the risk of poverty, isolation or dependency.

Activity Description

Canada Assistance Plan

Shares 50% of the cost to the provinces and territories of providing social assistance to persons in need and welfare services to persons who are in need or likely to become in need under the Canada Assistance Plan, and comprehensive programs for the vocational rehabilitation of physically and mentally disabled persons under the Vocational Rehabilitation of Disabled Persons Act.

Social Development

Provides contributions to social service organizations, schools of social work, individuals and other levels of Government for research and demonstration activities; sustaining grants to national voluntary social service organizations; consultative, informational and promotional services to governmental and non-governmental organizations concerned with specific social issues and related social services. Areas of focus include persons with disabilities, family violence, day care for children and international and interprovincial adoptions.

New Horizons

Provides contributions, consultation and assistance to groups of retired persons to enable them to develop and carry out projects of benefit to themselves and their communities.

Program Administration

Provides direction, program planning, policy development, financial and administrative support services.

Medical Services Program

Objective

To protect and enhance the health of those Canadians whose care, by legislation or custom, is the responsibility of the Department.

Activity Description

Indian and Northern Health Services

Provision of health services to eligible Canadian Indians and Inuit and to other residents of the Northwest and Yukon Territories, through the use of departmental staff and facilities or through contractual arrangements with private practitioners and other agencies, including active treatment services;preventive health programs; environmental health services; programs to involve Indians and Inuit in their own health care; and advice to the territorial commissioners on all health matters.

Health Assessment and Advisory Services

Provision of Quarantine, Immigration, Occupational Health and Civil Aviation Services which include health inspections of conveyances and of travellers arriving in Canada; provision of information to Canadians and visitors on measures to conserve their health; assessment of prospective immigrants and other Canadians to determine their acceptability from a health standpoint;provision of advice and assistance to various organizations on medical matters; participation in aircraft accident investigation; execution of medical research and development; surveillance and maintenance of occupational and environmental health factors and provisions for first aid and emergency treatment to federal public servants.

Prosthetic Services

Provision of rehabilitative services to veterans and other Canadians in need of prosthetic and orthotic appliances and/or orthopaedic footwear, including counselling on prosthetic and orthotic services and the manufacturing, sale and fitting of prosthetic/orthotic appliances and other devices.

Emergency Services

Planning, consultation, advice and training for the provision of health and welfare services under emergency conditions, and maintenance of stockpiles of emergency health and welfare supplies.

Program Administration

Provision of program direction, program planning, policy development and financial and administrative services.

Health Protection Program

Objective

To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

Activity Description

Food Safety, Quality and Nutrition

Conduct of research and evaluation of scientific data on existing and potential foods, food constituents, microorganisms and microbial toxins, additives,agricultural chemicals and contaminants in relation to their actual or proposed use and occurrence in the Canadian diet; establishment of manufacturing and product standards and guidelines and nutrient intake guidelines; promotion and enforcement of domestic and foreign food industry compliance with these standards; communication to promote industry understanding of food safety and nutrition, and public understanding of the safe handling and use of foods.

Drug Safety, Quality and Efficacy

Conduct of research into health hazards associated with the use of drugs;establishment of safety, quality and effectiveness standards and regulations; premarket evaluation of products according to standards; surveillance promotion and enforcement of industry and product compliance with standards and regulations; provision of laboratory analyses services to the Solicitor General; provision of information to health professionals to ensure the safe and effective use of drug products and to consumers regarding drug safety;monitoring of dangerous drug use and identification of abuse; control of the movement of dangerous drugs from the licit to the illicit market.

Environmental Quality and Hazards

Assessment and investigation of the health effects of environmental pollutants; assessment and control of medical devices, radiation sources and hazardous products; control of microbiological and chemical hazards associated with medical devices and hazardous products; and, in conjunction with other organizational units of the Department, assessment of the health effects of technological and sociological environments.

National Health Surveillance

Assessment, investigation and provision of consultative services of the health and disease status of Canadians; provision of national reference services and diagnostic reagents for the identification of disease producing bacteria,viruses and parasites; and, in conjunction with other organizational units in the Department, assessment and improvement in the quality of laboratory diagnostic procedures used in hospital laboratories.

Program Administration

Provision of program direction, program planning, policy development and administrative and scientific support services.

Income Security Program

Objective

To maintain and improve the income security of the people of Canada.

Activity Description

Family Allowances

Provision of financial assistance to families with dependent children and to welfare agencies, Government departments, and institutions that maintain children in order to help meet the costs associated with raising them.

Old Age Security

Provision of a basic level of income for Canadians 65 years or older to which other retirement income can be added, and additional income assistance to Old Age Security recipients, their spouses aged 60-64 and widowed persons aged 60-64 who have limited income from other sources.

Program Administration

Development and provision of plans and policy advice for the Minister and senior management, the determination of benefit entitlement, the processing of payments for beneficiaries, the maintenance and provision of information relative to the Canada Pension Plan, Family Allowances and Old Age Security programs to the general public and to individuals who are or who may been titled to benefits and the provision of management direction, and to do so in an efficient and effective manner which satisfies the rights of individuals in accordance with the relevant legislation.

Fitness and Amateur Sport Program

Objective

To foster extensive participation in sport and physical activity within the nation, thus contributing to the fitness and sense of well-being of Canadians and to support the highest level of achievement possible by Canada in international competitive sport.

Activity Description

Amateur Sport

Provision of leadership, policy direction and financial assistance for the development of Canadian sport at the national and international level; and support of the highest possible level of achievement by Canada in international sport.

Fitness

Provision of financial, management and technical support to national organizations and other agencies, and the initiation, co-ordination and delivery of programs, standards and motivational campaigns in order to raise the fitness levels of Canadians through increased participation in physical activity, thereby contributing to health, well-being and the capacity to perform daily activities.

Program Administration

Provision of executive direction, planning and policy development, financial and administrative support services as well as promotions and communications services for the Fitness and Amateur Sport Program.

XV Olympic Winter Games Program

Objective

To support the successful planning and staging of the XV Olympic Winter Games so that they will be a matter of national pride, and to optimize economic, athletic and cultural benefits before, during and after the Games.

Activity Description

XV Olympic Winter Games

Provides direct funding towards operating, capital expenses and endowment funding to enable the Government of Canada to meet its objectives for participating in the planning and staging of the XV Olympic Winter Games; participates in the Calgary Organizing Committee's Board of Directors and Executive Committee, and the Calgary Olympic Development Association's Board of Directors; co-ordinates the provision of all federal services in support of the Games; and provides appropriate visibility to the Government of Canada in matters relating to the XV Olympic Winter Games before, during and after the Games.

Medical Research Council

Objective

To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Activity Description

Grants and Scholarships

Grants in aid of operating and equipment requirements for research projects;direct support for a limited number of investigators and research trainees;incentives for the development of research in highly productive fields where major contributions may be expected and in fields or regions where research is not adequately developed; and support for symposia, international scientific activities and the exchange of scientists.

Administration

Scientific, technical and administrative support.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Departmental Administration Program				
...	55,196,000	...	...	55,196,000	1	Program expenditures				
					1c	Transfer of $315,000 from National Health and Welfare Vote 15, and $4,213,999 from National Health and Welfare Vote 40				
...	...	1	...	1						
					1e	Transfer of $121,999 from National Health and Welfare Vote 60				
...	...	1	...	1						
...	...	...	315,000	315,000		Transfer from: Vote 15				
...	...	...	4,213,999	4,213,999		Vote 40				
...	...	...	121,999	121,999		Vote 60				
...	...	...	12,155	12,155		TB Vote 10 [1]				
...	55,196,000	2	4,663,153	59,859,155		Total--Vote 1	59,496,836	362,319	...	55,708,791
...	39,530	...	6,445	45,975	(S)	Minister of National Health and Welfare--Salary and motor car allowance	45,975	...	...	41,098
...	6,354,000	...	484,000	6,838,000	(S)	Contributions to employee benefit plans	6,838,000	...	...	5,999,000
...	...	...	1,002	1,002	(S)	Refunds of amounts credited to revenue in previous years	1,002	...	...	...
...	**61,589,530**	2	**5,154,600**	**66,744,132**		**Total Program--Budgetary**	**66,381,813**	**362,319**	**...**	**61,748,889**
						Health Services and Promotion Program				
...	21,420,000	...	...	21,420,000	5	Operating expenditures				
					5c	Transfer of $744,000 from National Health and Welfare Vote 40				
...	...	7,770,000	...	7,770,000						
					5e	Transfer of $400,000 from National Health and Welfare Vote 10, and $395,999 from National Health and Welfare Vote 60				
...	...	1	...	1						
...	...	...	400,000	400,000		Transfer from: Vote 10				
...	...	...	744,000	744,000		Vote 40				
...	...	...	395,999	395,999		Vote 60				
...	...	...	12,155	12,155		TB Vote 10 [1]				
...	21,420,000	7,770,001	1,552,154	30,742,155		Total--Vote 5	30,228,416	513,739	...	20,889,479
...	32,988,000	...	...	32,988,000	10	Grants and contributions				
					10c	Transfer of $684,999 from National Health and Welfare Vote 40				
...	...	1	...	1						
...	...	1	...	1	10e	Grants and contributions				
...	...	...	684,999	684,999		Transfer from Vote 40				
...	...	...	-400,000	-400,000		Transfer to Vote 5				
...	32,988,000	2	284,999	33,273,001		Total--Vote 10	33,166,862	106,139	...	34,787,123

					(S)	Contributions to provinces and territories for insured health services and extended health care services under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	6,558,428,000	...	...	6,620,686,000
...	6,843,000,000	-204,000,000	-80,572,000	6,558,428,000						
...	1,637,000	...	125,000	1,762,000	(S)	Contributions to employee benefit plans	1,762,000	...	...	1,570,000
					(S)	Refunds of amounts credited to revenue in previous				
...	...	...	284,685	284,685		years	284,685	...	...	29,806
...	**6,899,845,000**	**-196,229,997**	**-78,325,162**	**6,624,489,841**		**Total Program--Budgetary**	**6,623,869,963**	**619,878**	**...**	**6,677,962,408**
						Social Services Program				
...	13,471,000	...	...	13,471,000	15	Operating expenditures				
...	...	850,000	...	850,000	15e	Operating expenditures				
...	...	...	-315,000	-315,000		Transfer to: Vote 1				
...	...	...	-679,999	-679,999		Vote 20				
...	...	...	-117,999	-117,999		Vote 45				
...	...	...	-86,999	-86,999		Vote 55				
...	13,471,000	850,000	-1,199,997	13,121,003		Total--Vote 15	12,922,655	198,348	...	12,112,419
...	113,073,000	...	...	113,073,000	20	Grants and contributions				
					20c	Transfer of $679,999 from National Health and Welfare Vote 15				
...	...	1	...	1						
...	...	...	679,999	679,999		Transfer from Vote 15				
...	113,073,000	1	679,999	113,753,000		Total--Vote 20	113,346,837	406,163	...	108,295,799
					(S)	Canada Assistance Plan payments (Canada Assistance Plan Act, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977)	4,245,699,769	...	...	4,001,380,358
...	4,192,300,000	118,200,000	-64,800,231	4,245,699,769						
...	1,383,000	...	105,000	1,488,000	(S)	Contributions to employee benefit plans	1,488,000	...	...	1,414,000
...	**4,320,227,000**	**119,050,001**	**-65,215,229**	**4,374,061,772**		**Total Program--Budgetary**	**4,373,457,261**	**604,511**	**...**	**4,123,202,576**
						Medical Services Program				
...	405,910,000	...	...	405,910,000	25	Operating expenditures				
					25c	Transfer of $1,500,000 from National Health and Welfare Vote 30				
...	...	48,847,000	...	48,847,000						
...	...	...	1,500,000	1,500,000		Transfer from: Vote 30				
...	...	...	997,000	997,000		TB Vote 5 [1]				
...	...	...	24,123	24,123		TB Vote 10 [1]				
...	...	...	-926,000	-926,000		Transfer to Vote 45				
...	405,910,000	48,847,000	1,595,123	456,352,123		Total--Vote 25	456,336,324	15,799	...	412,578,248
...	24,928,000	...	...	24,928,000	30	Capital expenditures				
						Reserved allotment--Overexpenditure of previous				
...	...	...	-408,636	-408,636		year's authority				
...	...	...	-1,500,000	-1,500,000		Transfer to Vote 25				
...	24,928,000	...	-1,908,636	23,019,364		Total--Vote 30	22,639,603	379,761	...	28,600,636
...	14,014,000	...	1,068,000	15,082,000	(S)	Contributions to employee benefit plans	15,082,000	...	...	15,428,000
					(S)	Refunds of amounts credited to revenue in previous				
...	...	...	11,687	11,687		years	11,687	...	...	...
...	**444,852,000**	**48,847,000**	**766,174**	**494,465,174**		**Total Program--Budgetary**	**494,069,614**	**395,560**	**...**	**456,606,884**

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Health Protection Program				
...	102,374,000	...	...	102,374,000	35	Operating expenditures				
...	...	1	...	1	35c	Transfer of $3,068,999 from National Health and Welfare Vote 40				
...	...	2,900,000	...	2,900,000	35e	Transfer of $2,311,000 from National Health and Welfare Vote 40				
...	...	...	-722,859	-722,859		Reserved allotment--Overexpenditure of previous year's authority				
...	...	...	5,379,999	5,379,999		Transfer from: Vote 40				
...	...	...	48,367	48,367		TB Vote 10 [1]				
...	102,374,000	2,900,001	4,705,507	109,979,508		Total--Vote 35	109,228,050	751,458	...	102,339,439
...	29,330,000	...	...	29,330,000	40	Capital expenditures				
...	...	...	-4,213,999	-4,213,999		Transfer to: Vote 1				
...	...	...	-744,000	-744,000		Vote 5				
...	...	...	-684,999	-684,999		Vote 10				
...	...	...	-5,379,999	-5,379,999		Vote 35				
...	29,330,000	...	-11,022,997	18,307,003		Total--Vote 40	18,268,779	38,224	...	19,404,499
...	10,984,000	...	837,000	11,821,000	(S)	Contributions to employee benefit plans	11,821,000	...	...	10,478,000
...	...	...	124,904	124,904	(S)	Refunds of amounts credited to revenue in previous years	124,904	...	...	69,495
...	**142,688,000**	**2,900,001**	**-5,355,586**	**140,232,415**		**Total Program--Budgetary**	**139,442,733**	**789,682**	**...**	**132,291,433**
						Income Security Program				
...	57,861,000	...	...	57,861,000	45	Program expenditures				
...	...	1	...	1	45c	Transfer of $117,999 from National Health and Welfare Vote 15				
...	...	58,000	...	58,000	45e	Transfer of $926,000 from National Health and Welfare Vote 25, and $367,000 from National Health and Welfare Vote 60				
...	...	...	117,999	117,999		Transfer from: Vote 15				
...	...	...	926,000	926,000		Vote 25				
...	...	...	367,000	367,000		Vote 60				
...	57,861,000	58,001	1,410,999	59,330,000		Total--Vote 45	57,466,630	1,863,370	...	55,276,077
...	2,562,000,000	...	2,353,211	2,564,353,211	(S)	Family allowance payments (Family Allowances Act)	2,564,353,211	...	...	2,534,419,678
...	10,258,000,000	57,000,000	-67,058,844	10,247,941,156	(S)	Old age security payments (Old Age Security Act)	10,247,941,156 [2]	...	...	9,520,046,829
...	3,753,000,000	-97,000,000	-37,756,071	3,618,243,929	(S)	Guaranteed income supplement payments (Old Age Security Act)	3,618,243,929 [2]	...	...	3,451,375,914
...	582,000,000	-90,000,000	-9,439,146	482,560,854	(S)	Spouse's allowance payments (Old Age Security Act)	482,560,854 [2]	...	...	473,239,634
...	11,498,000	...	876,000	12,374,000	(S)	Contributions to employee benefit plans	12,374,000	...	...	11,493,000
...	**17,224,359,000**	**-129,941,999**	**-109,613,851**	**16,984,803,150**		**Total Program--Budgetary**	**16,982,939,780**	**1,863,370**	**...**	**16,045,851,132**

						Fitness and Amateur Sport Program				
...	8,341,000	...	...	8,341,000	50	Operating expenditures				
...	...	...	-840,000	-840,000		Transfer to Vote 55				
...	8,341,000	...	-840,000	7,501,000		Total--Vote 50	7,465,132	35,868	...	8,547,799
...	57,641,000	...	...	57,641,000	55	Contributions				
					55c	Transfer of $86,999 from National Health and Welfare Vote 15, and $840,000 from National Health and Welfare Vote 50				
...	...	1	...	1						
...	...	...	86,999	86,999		Transfer from: Vote 15				
...	...	...	840,000	840,000		Vote 50				
...	57,641,000	1	926,999	58,568,000		Total--Vote 55	58,554,576	13,424	...	58,164,366
...	728,000	...	55,000	783,000	(S)	Contributions to employee benefit plans	783,000	...	...	727,000
...	**66,710,000**	**1**	**141,999**	66,852,000		**Total Program--Budgetary**	66,802,708	**49,292**	...	**67,439,165**
						XV Olympic Winter Games Program				
...	45,746,000	...	...	45,746,000	60	Program expenditures				
...	...	7,500,000	...	7,500,000	60c	Program expenditures				
...	...	...	-121,999	-121,999		Transfer to: Vote 1				
...	...	...	-395,999	-395,999		Vote 5				
...	...	...	-367,000	-367,000		Vote 45				
...	45,746,000	7,500,000	-884,998	52,361,002		Total--Vote 60	51,799,683	561,319	...	47,101,869
...	96,000	...	7,000	103,000	(S)	Contributions to employee benefit plans	103,000	...	...	91,000
...	**45,842,000**	**7,500,000**	**-877,998**	52,464,002		**Total Program--Budgetary**	51,902,683	**561,319**	...	**47,192,869**
...	**29,205,312,530**	**-147,874,991**	**-253,325,053**	28,804,112,486		**Total Department--Budgetary**	28,798,866,555	**5,245,931**	...	**27,612,295,356**
						Medical Research Council				
...	3,485,000	...	...	3,485,000	65	Operating expenditures				
					65e	Transfer of $399,999 from National Health and Welfare Vote 70				
...	...	1	...	1						
...	...	...	399,999	399,999		Transfer from: Vote 70				
...	...	...	61,000	61,000		TB Vote 5 [1]				
...	3,485,000	1	460,999	3,946,000		Total--Vote 65	3,937,253	8,747	...	3,636,446
...	167,873,000	...	...	167,873,000	70	Grants				
...	...	3,000,000	...	3,000,000	70c	Grants				
...	...	...	-988	-988		Reserved allotment--Overexpenditure of previous year's authority				
...	...	...	-399,999	-399,999		Transfer to Vote 65				
...	167,873,000	3,000,000	-400,987	170,472,013		Total--Vote 70	170,466,942	5,071	...	163,989,989
...	312,000	...	24,000	336,000	(S)	Contributions to employee benefit plans	336,000	...	...	307,000
...	**171,670,000**	**3,000,001**	**84,012**	174,754,013		**Total Program--Budgetary**	174,740,195	**13,818**	...	**167,933,435**
...	**29,376,982,530**	**-144,874,990**	**-253,241,041**	28,978,866,499		Total Ministry--Budgetary	28,973,606,750	**5,259,749**	...	**27,780,228,791**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

2 The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Departmental Administration Program				
								Operating				
...	5,569,530	1	...	152,768	40,345	-24,000	5,738,644	Departmental executive	5,738,644	...	...	4,906,184
...	10,364,000	...	...	1,197,754	87,100	-248,000	11,400,854	Policy, communications and information	11,400,854	...	...	7,303,903
...	1,429,000	...	...	8,779	19,400	...	1,457,179	Intergovernmental and international affairs	1,457,179	...	...	1,340,802
...	45,191,000	1	12,155	881,356	344,602	-2,379,000	44,050,114	Corporate management	43,712,795	337,319	...	43,387,503
...	-2,651,000	...	...	...	...	2,651,000	..	Revenue credited to the vote	...	...	...	...
...	59,902,530	2	12,155	2,240,657	491,447	...	62,646,791	Total--Operating	62,309,472	337,319	...	56,938,392
								Capital				
...	14,000	...	...	111,062	...	...	125,062	Departmental executive	125,062	...	...	205,690
...	3,000	...	...	307,760	...	...	310,760	Policy, communications and information	310,760	...	...	147,908
...	6,000	...	...	18,857	...	...	24,857	Intergovernmental and international affairs	24,857	...	...	1,395
...	390,000	...	...	1,496,662	...	...	1,886,662	Corporate management	1,886,662	...	...	2,243,881
...	413,000	...	...	1,934,341	...	...	2,347,341	Total--Capital	2,347,341	...	...	2,598,874
								Transfer payments				
...	1,175,000	...	...	-100,000	...	...	1,075,000	Policy, communications and information	1,075,000	...	...	1,689,289
...	99,000	...	...	576,000	...	...	675,000	Intergovernmental and international affairs	650,000	25,000	...	522,334
...	1,274,000	...	...	476,000	...	...	1,750,000	Total--Transfer payments	1,725,000	25,000	...	2,211,623
								Program Summary				
...	5,559,530	1	...	263,830	40,345	...	5,863,706	Departmental executive	5,863,706	...	...	5,111,874
...	11,294,000	...	...	1,405,514	87,100	...	12,786,614	Policy, communications and information	12,786,614	...	...	9,141,100
...	1,534,000	...	...	603,636	19,400	...	2,157,036	Intergovernmental and international affairs	2,132,036	25,000	...	1,864,531
...	43,202,000	1	12,155	2,378,018	344,602	...	45,936,776	Corporate management	45,599,457	337,319	...	45,631,384
...	**61,589,530**	**2**	**12,155**	**4,650,998**	**491,447**	...	**66,744,132**	**Total Program--Budgetary**	**66,381,813**	**362,319**	...	**61,748,889**

							Health Services and Promotion Program				
							Operating				
...	1,155,000	...	...	-62,045	8,700	...	1,101,655	Health insurance	1,057,982	43,673	...	1,023,764
...	6,545,000	...	...	-353,330	37,500	...	6,229,170	Health services	6,136,266	92,904	...	5,854,195
...	1,385,000	...	...	74,923	10,000	...	1,469,923	Extramural research	1,422,430	47,493	...	1,307,776
...	12,217,000	7,770,000	12,155	-205,647	337,185	...	20,130,693	Health promotion	19,801,024	329,669	...	11,757,974
...	1,739,000	1	...	1,091,329	16,300	...	2,846,630	Program administration	2,846,630	...	...	2,373,249
...	23,041,000	7,770,001	12,155	545,230	409,685	...	31,778,071	Total--Operating	31,264,332	513,739	...	22,316,958
							Capital				
...	...	...	...	62,045	...	...	62,045	Health insurance	62,045	...	...	42
...	...	...	...	153,357	...	...	153,357	Health services	153,357	...	...	28,835
...	...	...	...	70,077	...	...	70,077	Extramural research	70,077	...	...	15,169
...	...	...	...	438,356	...	...	438,356	Health promotion	438,356	...	...	25,996
...	16,000	...	...	270,934	...	...	286,934	Program administration	286,934	...	...	102,285
...	16,000	...	...	994,769	...	...	1,010,769	Total--Capital	1,010,769	...	...	172,327
							Transfer payments				
...	6,843,000,000	-204,000,000	...	...	-80,572,000	...	6,558,428,000	Health insurance	6,558,428,000	...	...	6,620,686,000
...	3,664,000	...	...	-300,000	...	...	3,364,000	Health services	3,351,086	12,914	...	8,162,180
...	23,009,000	...	...	-834,999	...	...	22,174,001	Extramural research	22,087,770	86,231	...	21,128,418
...	6,315,000	2	...	1,419,998	...	...	7,735,000	Health promotion	7,728,006	6,994	...	5,496,525
...	6,875,988,000	-203,999,998	...	284,999	-80,572,000	...	6,591,701,001	Total--Transfer payments	6,591,594,862	106,139	...	6,655,473,123
							Program Summary				
...	6,844,155,000	-204,000,000	...	...	-80,563,300	...	6,559,591,700	Health insurance	6,559,548,027	43,673	...	6,621,709,806
...	10,209,000	...	...	-499,973	37,500	...	9,746,527	Health services	9,640,709	105,818	...	14,045,210
...	24,394,000	...	...	-689,999	10,000	...	23,714,001	Extramural research	23,580,277	133,724	...	22,451,363
...	18,532,000	7,770,002	12,155	1,652,707	337,185	...	28,304,049	Health promotion	27,967,386	336,663	...	17,280,495
...	1,755,000	1	...	1,362,263	16,300	...	3,133,564	Program administration	3,133,564	...	...	2,475,534
...	**6,899,045,000**	**-196,229,997**	**12,155**	**1,824,998**	**-80,162,315**	...	**6,624,489,841**	**Total Program--Budgetary**	**6,623,869,963**	**619,878**	...	**6,677,962,408**
							Social Services Program				
							Operating				
...	5,593,000	...	...	-301	46,200	...	5,638,899	Canada Assistance Plan	5,519,380	119,519	...	5,276,178
...	4,216,000	750,000	...	-1,414,583	21,000	...	3,572,417	Social development	3,534,054	38,363	...	2,499,168
...	4,201,000	50,000	...	-365,172	35,700	...	3,921,528	New Horizons	3,881,062	40,466	...	3,904,605
...	820,000	...	...	200,033	2,100	...	1,022,133	Program administration	1,022,133	...	...	1,624,094
...	14,830,000	800,000	...	-1,580,023	105,000	...	14,154,977	Total--Operating	13,956,629	198,348	...	13,304,045
							Capital				
...	...	...	...	301	...	...	301	Canada Assistance Plan	301	...	...	1,863
...	...	50,000	...	114,586	...	...	164,586	Social development	164,586	...	...	3,356
...	...	...	...	3,830	...	...	3,830	New Horizons	3,830	...	...	4,906
...	24,000	...	...	261,309	...	...	285,309	Program administration	285,309	...	...	212,248
...	24,000	50,000	...	380,026	...	...	454,026	Total--Capital	454,026	...	...	222,373

Programs by Activity--*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	4,288,425,000	118,200,000	...	...	-64,800,231	...	4,341,824,769	Canada Assistance Plan	4,341,623,845	200,924	...	4,092,385,523
...	8,148,000	1	...	679,999	...	...	8,828,000	Social development	8,680,366	147,634	...	7,308,048
...	8,800,000	...	...	...	...	...	8,800,000	New Horizons	8,742,395	57,605	...	9,982,587
...	4,305,373,000	118,200,001	...	679,999	-64,800,231	...	4,359,452,769	Total--Transfer payments	4,359,046,606	406,163	...	4,109,676,158
								Program Summary				
...	4,294,018,000	118,200,000	...	...	-64,754,031	...	4,347,463,969	Canada Assistance Plan	4,347,143,526	320,443	...	4,097,663,564
...	12,364,000	800,001	...	-619,998	21,000	...	12,565,003	Social development	12,379,006	185,997	...	9,810,572
...	13,001,000	50,000	...	-361,342	35,700	...	12,725,358	New Horizons	12,627,287	98,071	...	13,892,098
...	844,000	...	...	461,342	2,100	...	1,307,442	Program administration	1,307,442	...	...	1,836,342
...	**4,320,227,000**	**119,050,001**	**...**	**-519,998**	**-64,695,231**	**...**	**4,374,061,772**	**Total Program--Budgetary**	**4,373,457,261**	**604,511**	**...**	**4,123,202,576**
								Medical Services Program				
								Operating				
...	282,617,000	43,580,000	1,021,123	-2,570,296	871,054	...	325,518,881	Indian and northern health services	325,518,881	...	...	295,864,553
...	23,291,000	...	...	3,623,055	150,600	...	27,064,655	Health assessment and advisory services	27,064,655	...	...	26,123,738
...	...	...	...	294,038	2,433	...	296,471	Prosthetic services	296,471	...	...	2,015,774
...	2,442,000	...	...	-402,516	8,600	...	2,048,084	Emergency services	2,038,705	9,379	...	2,156,584
...	6,680,000	...	...	5,989,719	47,000	...	12,716,719	Program administration	12,716,719	...	...	7,387,120
...	315,030,000	43,580,000	1,021,123	6,934,000	1,079,687	...	367,644,810	Total--Operating	367,635,431	9,379	...	333,547,769
								Capital				
...	22,606,000	...	...	-2,542,250	...	...	20,063,750	Indian and northern health services	20,002,462	61,288	...	24,869,778
...	1,066,000	...	...	...	-408,636	...	657,364	Health assessment and advisory services	341,099	316,265	...	330,247
...	...	...	...	...	...	...	...	Prosthetic services	...	...	...	622
...	10,000	...	...	...	...	...	10,000	Emergency services	7,792	2,208	...	14,030
...	1,246,000	...	...	1,042,250	...	...	2,288,250	Program administration	2,288,250	...	...	3,385,959
...	24,928,000	...	...	-1,500,000	-408,636	...	23,019,364	Total--Capital	22,639,603	379,761	...	28,600,636
								Transfer payments				
...	104,894,000	5,267,000	...	-6,895,000	...	...	103,266,000	Indian and northern health services	103,259,580	6,420	...	90,058,479
...	...	...	...	535,000	...	...	535,000	Prosthetic services	535,000	...	...	4,400,000
...	104,894,000	5,267,000	...	-6,360,000	...	...	103,801,000	Total--Transfer payments	103,794,580	6,420	...	94,458,479

								Program Summary				
...	410,117,000	48,847,000	1,021,123	–12,007,546	871,054	...	448,848,631	Indian and northern health services	448,780,923	67,708	...	410,792,810
...	24,357,000	...	...	3,623,055	–258,036	...	27,722,019	Health assessment and advisory services	27,405,754	316,265	...	26,453,985
...	...	...	...	829,038	2,433	...	831,471	Prosthetic services	831,471	...	...	6,416,396
...	2,452,000	...	...	–402,516	8,600	...	2,058,084	Emergency services	2,046,497	11,587	...	2,170,614
...	7,926,000	...	...	7,031,969	47,000	...	15,004,969	Program administration	15,004,969	...	...	10,773,079
...	**444,852,000**	**48,847,000**	**1,021,123**	**–926,000**	**671,051**	**...**	**494,465,174**	**Total Program--Budgetary**	**494,069,614**	**395,560**	**...**	**456,606,884**
								Health Protection Program				
								Operating				
...	29,854,000	...	...	1,626,367	259,400	...	31,739,767	Food safety, quality and nutrition	31,721,326	18,441	...	29,881,742
...	42,046,000	2,900,000	...	–1,179,000	–429,859	...	43,337,141	Drug safety, quality and efficacy	42,693,815	643,326	...	41,687,134
...	18,916,000	...	...	764,000	142,300	...	19,822,300	Environmental quality and hazards	19,816,152	6,148	...	19,004,076
...	12,478,000	...	48,367	1,428,000	83,700	...	14,038,067	National health surveillance	13,969,106	68,961	...	11,569,536
...	9,994,000	1	...	2,388,999	183,504	...	12,566,504	Program administration	12,561,867	4,637	...	10,654,446
...	113,288,000	2,900,001	48,367	5,028,366	239,045	...	121,503,779	Total--Operating	120,762,266	741,513	...	112,796,934
								Capital				
...	2,190,000	...	...	1,116,000	...	...	3,306,000	Food safety, quality and nutrition	3,305,160	840	...	3,049,963
...	2,661,000	...	...	–500,000	...	...	2,161,000	Drug safety, quality and efficacy	2,149,585	11,415	...	2,312,488
...	3,053,000	...	...	–16,000	...	...	3,037,000	Environmental quality and hazards	3,018,281	18,719	...	943,027
...	768,000	...	...	–50,000	...	...	718,000	National health surveillance	715,752	2,248	...	1,159,784
...	20,658,000	...	...	–11,572,997	...	...	9,085,003	Program administration	9,080,001	5,002	...	11,939,237
...	29,330,000	...	...	–11,022,997	...	...	18,307,003	Total--Capital	18,268,779	38,224	...	19,404,499
								Transfer payments				
...	15,000	...	...	...	...	...	15,000	Food safety, quality and nutrition	15,000	...	...	15,000
...	55,000	...	...	50,000	...	...	105,000	Environmental quality and hazards	105,000	...	...	75,000
...	...	...	...	301,633	...	...	301,633	National health surveillance	291,688	9,945	...	...
...	70,000	...	...	351,633	...	...	421,633	Total--Transfer payments	411,688	9,945	...	90,000
								Program Summary				
...	32,059,000	...	...	2,742,367	259,400	...	35,060,767	Food safety, quality and nutrition	35,041,486	19,281	...	32,946,705
...	44,707,000	2,900,000	...	–1,679,000	–429,859	...	45,498,141	Drug safety, quality and efficacy	44,843,400	654,741	...	43,999,622
...	22,024,000	...	...	798,000	142,300	...	22,964,300	Environmental quality and hazards	22,939,433	24,867	...	20,022,103
...	13,246,000	...	48,367	1,679,633	83,700	...	15,057,700	National health surveillance	14,976,546	81,154	...	12,729,320
...	30,652,000	1	...	–9,183,998	183,504	...	21,651,507	Program administration	21,641,868	9,639	...	22,593,683
...	**142,688,000**	**2,900,001**	**48,367**	**–5,642,998**	**239,045**	**...**	**140,232,415**	**Total Program--Budgetary**	**139,442,733**	**789,682**	**...**	**132,291,433**
								Income Security Program				
								Operating				
...	106,990,000	58,001	...	306,656	876,000	–38,030,000	70,200,657	Program administration	68,337,287	1,863,370	...	65,827,406
...	–38,030,000	...	...	...	...	38,030,000	...	Revenue credited to the vote	...	...	...	...
...	68,960,000	58,001	...	306,656	876,000	...	70,200,657	Total--Operating	68,337,287	1,863,370	...	65,827,406
								Capital				
...	399,000	...	...	1,104,343	...	...	1,503,343	Program administration	1,503,343	...	...	941,671

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	2,562,000,000	...	...	...	2,353,211	...	2,564,353,211	Family allowances	2,564,353,211	...	...	2,534,419,678
...	14,593,000,000	-130,000,000	...	...	-114,254,061	...	14,348,745,939	Old age security	14,348,745,939	...	...	13,444,662,377
...	17,155,000,000	-130,000,000	...	...	-111,900,850	...	16,913,099,150	Total--Transfer payments	16,913,099,150	...	...	15,979,082,055
								Program Summary				
...	2,562,000,000	...	...	...	2,353,211	...	2,564,353,211	Family allowances	2,564,353,211	...	...	2,534,419,678
...	14,593,000,000	-130,000,000	...	...	-114,254,061	...	14,348,745,939	Old age security	14,348,745,939	...	...	13,444,662,377
...	69,359,000	58,001	...	1,410,999	876,000	...	71,704,000	Program administration	69,840,630	1,863,370	...	66,769,077
...	**17,224,359,000**	**-129,941,999**	...	**1,410,999**	**-111,024,850**	...	**16,984,803,150**	**Total Program--Budgetary**	**16,982,939,780**	**1,863,370**	...	**16,045,851,132**
								Fitness and Amateur Sport Program				
								Operating				
...	2,374,000	...	...	107,509	20,900	...	2,502,409	Amateur sport	2,500,384	2,025	...	3,881,045
...	2,182,000	...	...	206,220	15,900	...	2,404,120	Fitness	2,404,120	...	...	2,234,938
...	4,333,000	...	...	-1,046,220	18,200	...	3,304,980	Program administration	3,272,537	32,443	...	2,874,857
...	8,889,000	...	...	-732,491	55,000	...	8,211,509	Total--Operating	8,177,041	34,468	...	8,990,840
								Capital				
...	...	...	...	22,000	...	...	22,000	Amateur sport	21,084	916	...	119,691
...	...	...	...	22,000	...	...	22,000	Fitness	21,516	484	...	9,830
...	180,000	...	...	-151,509	...	...	28,491	Program administration	28,491	...	...	154,438
...	180,000	...	...	-107,509	...	...	72,491	Total--Capital	71,091	1,400	...	283,959
								Transfer payments				
...	49,774,000	1	...	1,378,999	...	...	51,153,000	Amateur sport	51,145,459	7,541	...	50,558,340
...	7,867,000	...	...	-452,000	...	...	7,415,000	Fitness	7,409,117	5,883	...	7,606,026
...	57,641,000	1	...	926,999	...	...	58,568,000	Total--Transfer payments	58,554,576	13,424	...	58,164,366
								Program Summary				
...	52,148,000	1	...	1,508,508	20,900	...	53,677,409	Amateur sport	53,666,927	10,482	...	54,559,076
...	10,049,000	...	...	-223,780	15,900	...	9,841,120	Fitness	9,834,753	6,367	...	9,850,794
...	4,513,000	...	...	-1,197,729	18,200	...	3,333,471	Program administration	3,301,028	32,443	...	3,029,295
...	**66,710,000**	**1**	...	**86,999**	**55,000**	...	**66,852,000**	**Total Program--Budgetary**	**66,802,708**	**49,292**	...	**67,439,165**

							XV Olympic Winter Games Program				
							Operating				
...	1,469,000	7,500,000	...	3,769,308	7,000	...	12,745,308	XV Olympic Winter Games	12,183,989	561,319	... 2,177,515
							Capital				
...	4,380,000	...	...	255,003	...	...	4,635,003	XV Olympic Winter Games	4,635,003	...	... 19,553,355
							Transfer payments				
...	39,993,000	...	...	-4,909,309	...	...	35,083,691	XV Olympic Winter Games	35,083,691	...	... 25,461,999
...	**45,842,000**	**7,500,000**	**...**	**-884,998**	**7,000**	**...**	**52,464,002**	**Total Program--Budgetary**	**51,902,683**	**561,319**	**... 47,192,869**
...	**29,205,312,530**	**-147,874,991**	**1,093,800**	**...**	**-254,418,853**	**...**	**28,804,112,486**	**Total Department--Budgetary**	**28,798,866,555**	**5,245,931**	**... 27,612,295,356**
							Medical Research Council				
							Operating				
...	3,785,000	1	61,000	399,999	24,000	...	4,270,000	Administration	4,190,494	79,506	... 3,718,414
							Capital				
...	12,000	...	...	...	...	...	12,000	Administration	82,759	-70,759	... 225,032
							Transfer payments				
...	167,873,000	3,000,000	...	-399,999	-988	...	170,472,013	Grants and scholarships	170,466,942	5,071	... 163,989,989
							Program Summary				
...	167,873,000	3,000,000	...	-399,999	-988	...	170,472,013	Grants and scholarships	170,466,942	5,071	... 163,989,989
...	3,797,000	1	61,000	399,999	24,000	...	4,282,000	Administration	4,273,253	8,747	... 3,943,446
...	**171,670,000**	**3,000,001**	**61,000**	**...**	**23,012**	**...**	**174,754,013**	**Total Program--Budgetary**	**174,740,195**	**13,818**	**... 167,933,435**
...	**29,376,982,530**	**-144,874,990**	**1,154,800**	**...**	**-254,395,841**	**...**	**28,978,866,499**	**Total Ministry--Budgetary**	**28,973,606,750**	**5,259,749**	**... 27,780,228,791**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Departmental Administration Program				
							Grants				
							Policy, communications and information				
...	5,000	...	...	...	...	5,000	Grants to voluntary health and social services organizations under the Thérèse Casgrain Award	5,000	...	...	5,000
...	99,000	...	...	76,000	...	175,000	Intergovernmental and international affairs Membership fees to international organizations	150,000	25,000	...	150,000
...	...	...	...	500,000	...	500,000	Grant to the United Nations Fund for Drug Abuse Control	500,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	372,334
...	99,000	...	...	576,000	...	675,000		650,000	25,000	...	522,334
...	**184,000**	...	...	**576,000**	...	**680,000**	**Total--Grants**	**655,000**	**25,000**	...	**527,334**
							Contributions				
							Policy, communications and information				
...	1,170,000	...	...	-100,000	...	1,070,000	Contributions to provinces, territories and nationally recognized associations and agencies for the development of health or welfare information systems	1,070,000	...	...	1,684,289
...	**1,170,000**	...	...	**-100,000**	...	**1,070,000**	**Total--Contributions**	**1,070,000**	...	...	**1,684,289**
							Program Summary by Activity				
...	1,175,000	...	...	-100,000	...	1,075,000	Policy, communications and information	1,075,000	...	...	1,689,289
...	99,000	...	...	576,000	...	675,000	Intergovernmental and international affairs	650,000	25,000	...	522,334
...	**1,274,000**	...	...	**476,000**	...	**1,750,000**	**Total Program**	**1,725,000**	**25,000**	...	**2,211,623**
							Health Services and Promotion Program				
							Grants				
							Health services				
...	2,899,000	...	...	...	...	2,899,000	Grants to national voluntary health organizations to assist with the operating costs of national offices	2,897,600	1,400	...	2,842,200
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,000,000
...	2,899,000	...	...	...	...	2,899,000		2,897,600	1,400	...	7,842,200

							Extramural research				
...	...	...	..	...	...	...	Items not required for the current year	...	...	...	2,000,000
							Health promotion				
							Grants to the World Health Organization (WHO) in support of the Regional/Inter-Regional Project on Health Promotion based in the				
...	...	1	...	44,999	...	45,000	WHO Regional Office in Europe	40,228	4,772	...	...
...	**2,899,000**	**1**	**...**	**44,999**	**...**	**2,944,000**	**Total--Grants**	**2,937,828**	**6,172**	**...**	**9,842,200**
							Contributions				
							Health insurance				
							(S) Contributions to provinces and territories under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977:				
...	5,645,000,000	-204,000,000	...	...	-80,697,000	5,360,303,000	Insured Health Services Program	5,360,303,000	...	...	5,483,021,000
...	1,198,000,000	...	...	...	125,000	1,198,125,000	Extended Health Care Services Program	1,198,125,000	...	...	1,137,665,000
...	6,843,000,000	-204,000,000	...	...	-80,572,000	6,558,428,000		6,558,428,000	...	...	6,620,686,000
							Health services				
							Contributions to organizations, groups, and individuals to address problems				
...	765,000	...	...	-300,000	...	465,000	encountered by victims of violence	453,486	11,514	...	287,456
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	32,524
...	765,000	...	...	-300,000	...	465,000		453,486	11,514	...	319,980
							Extramural research				
							Contributions to persons and agencies to support activities of national importance for improvement of health services and in support of research and demonstrations in				
...	23,009,000	...	...	-834,999	...	22,174,001	the field of public health	22,087,770	86,231	...	19,128,418
							Health promotion				
							Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development,				
...	5,515,000	1	...	1,374,999	...	6,890,000	training and skill development, and research	6,887,778	2,222	...	4,696,525
							Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alco-				
...	800,000	...	...	...	...	800,000	hol and other drug abuse	800,000	...	...	800,000
...	6,315,000	1	...	1,374,999	...	7,690,000		7,687,778	2,222	...	5,496,525
...	**6,873,089,000**	**-203,999,999**	**...**	**240,000**	**-80,572,000**	**6,588,757,001**	**Total--Contributions**	**6,588,657,034**	**99,967**	**...**	**6,645,630,923**

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	6,843,000,000	-204,000,000	...	...	-80,572,000	6,558,428,000	Health insurance	6,558,428,000	...	...	6,620,686,000
...	3,664,000	...	...	-300,000	...	3,364,000	Health services	3,351,086	12,914	...	8,162,180
...	23,009,000	...	...	-834,999	...	22,174,001	Extramural research	22,087,770	86,231	...	21,128,418
...	6,315,000	2	...	1,419,998	...	7,735,000	Health promotion	7,728,006	6,994	...	5,496,525
...	**6,875,988,000**	**-203,999,998**	**...**	**284,999**	**-80,572,000**	**6,591,701,001**	**Total Program**	**6,591,594,862**	**106,139**	**...**	**6,655,473,123**
							Social Services Program				
							Grants				
							Social development				
...	3,327,000	...	...	...	...	3,327,000	Grants to national voluntary social service organizations to assist with the operating costs of national offices	3,327,000	...	...	3,327,000
...	**3,327,000**	**...**	**...**	**...**	**...**	**3,327,000**	**Total--Grants**	**3,327,000**	**...**	**...**	**3,327,000**
							Contributions				
							Canada Assistance Plan				
...	4,192,300,000	118,200,000	...	...	-64,800,231	4,245,699,769	(S) Canada Assistance Plan--Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	4,245,699,769	...	...	4,001,380,358
...	95,000,000	...	...	-2,245,562	...	92,754,438	Vocational rehabilitation of disabled persons--Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder	92,658,514	95,924	...	89,080,575
							Services to young offenders in the Provinces of Ontario and British Columbia--Payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders who were committed to the care of provincial authorities prior to the proclamation of the				

						Young Offenders Act on April 2nd, 1984 and who are not dealt with under that Act; and who are under the jurisdiction of correctional authorities instead of child welfare authorities or under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under				
...	1,000,000	...	...	2,245,562	...	3,245,562	the child welfare law of the province	3,245,562	...	...	1,920,590
							Vocational rehabilitation research--Contributions to provincial and municipal governments, to universities, corporations, associations and individuals for research in accordance with Section 6 of the Vocational				
...	125,000	...	...	...	...	125,000	Rehabilitation of Disabled Persons Act	20,000	105,000	...	4,000
...	4,288,425,000	118,200,000	...	...	-64,800,231	4,341,824,769		4,341,623,845	200,924	...	4,092,385,523
							Social development				
							Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for improvement of				
...	4,821,000	1	...	679,999	...	5,501,000	welfare services	5,353,366	147,634	...	3,981,048
							New Horizons				
							Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community				
...	8,800,000	...	...	...	...	8,800,000		8,742,395	57,605	...	9,982,587
...	**4,302,046,000**	**118,200,001**	...	**679,999**	**-64,800,231**	**4,356,125,769**	**Total--Contributions**	**4,355,719,606**	**406,163**	...	**4,106,349,158**
							Program Summary by Activity				
...	4,288,425,000	118,200,000	...	...	-64,800,231	4,341,824,769	Canada Assistance Plan	4,341,623,845	200,924	...	4,092,385,523
...	8,148,000	1	...	679,999	...	8,828,000	Social development	8,680,366	147,634	...	7,308,048
...	8,800,000	...	...	...	...	8,800,000	New Horizons	8,742,395	57,605	...	9,982,587
...	**4,305,373,000**	**118,200,001**	...	**679,999**	**-64,800,231**	**4,359,452,769**	**Total Program**	**4,359,046,606**	**406,163**	...	**4,109,676,158**
							Medical Services Program				
							Grants				
							Indian and northern health services				
							Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist				
...	100,000	...	...	-10,000	...	90,000	them in their health career studies	90,000	...	...	82,854
							Grant to World Health Organization in support				
...	60,000	...	...	-10,875	...	49,125	of the Nursing/Midwifery Program	49,125	...	...	51,375
...	**160,000**	...	...	**-20,875**	...	**139,125**	**Total--Grants**	**139,125**	...	...	**134,229**

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Indian and northern health services				
...	9,801,000	...	...	861,900	...	10,662,900	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	10,662,900	...	...	7,337,723
...	719,000	...	...	...	...	719,000	Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	719,000	...	...	704,520
...	33,109,000	5,132,000	...	-772,451	...	37,468,549	Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for community health representatives, medical transportation, health care professionals, promotion and support services	37,467,863	686	...	29,489,720
...	50,955,000	135,000	...	-4,749,949	...	46,340,051	Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	46,334,317	5,734	...	43,759,968
...	1,027,000	...	...	-202,985	...	824,015	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	824,015	...	...	995,768
...	2,145,000	...	...	-470,171	...	1,674,829	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	1,674,829	...	...	1,764,184
...	6,978,000	...	...	-1,540,469	...	5,437,531	Contribution to the Government of the Northwest Territories for the construction of the Stanton Yellowknife Hospital	5,437,531	...	...	5,617,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	255,367
...	104,734,000	5,267,000	...	-6,874,125	...	103,126,875		103,120,455	6,420	...	89,924,250
							Prosthetic services				
...	...	...	...	535,000	...	535,000	Contributions to private or public institutions for the transfer of prosthetic service centres	535,000	...	...	4,400,000
...	**104,734,000**	**5,267,000**	**...**	**-6,339,125**	**...**	**103,661,875**	**Total--Contributions**	**103,655,455**	**6,420**	**...**	**94,324,250**

							Program Summary by Activity				
...	104,894,000	5,267,000	...	-6,895,000	...	103,266,000	Indian and northern health services	103,259,580	6,420	...	90,058,479
...	...	...	...	535,000	...	535,000	Prosthetic services	535,000	...	...	4,400,000
...	**104,894,000**	**5,267,000**	**...**	**-6,360,000**	**...**	**103,801,000**	**Total Program**	**103,794,580**	**6,420**	**...**	**94,458,479**
							Health Protection Program				
							Grants				
							Food safety, quality and nutrition				
...	15,000	...	...	...	...	15,000	National Food Distribution Centre	15,000	...	...	15,000
							Environmental quality and hazards				
...	50,000	...	...	...	...	50,000	World Health Organization	50,000	...	...	50,000
...	5,000	...	...	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	20,000
...	55,000	...	...	...	...	55,000		55,000	...	...	75,000
...	**70,000**	**...**	**...**	**...**	**...**	**70,000**	**Total--Grants**	**70,000**	**...**	**...**	**90,000**
							Contributions				
							Environmental quality and hazards				
...	...	...	...	50,000	...	50,000	Crop Protection Institute of Canada	50,000	...	...	...
							National health surveillance				
...	...	...	...	121,945	...	121,945	Canadian Hemophilia Society	112,000	9,945	...	...
...	...	...	...	60,000	...	60,000	Canadian Aids Society	60,000	...	...	...
...	...	...	...	87,000	...	87,000	Canadian Palliative Care Foundation	87,000	...	...	...
...	...	...	...	32,688	...	32,688	Children's Hospital of Eastern Ontario	32,688	...	...	...
...	...	...	...	301,633	...	301,633		291,688	9,945	...	...
...	**...**	**...**	**...**	**351,633**	**...**	**351,633**	**Total--Contributions**	**341,688**	**9,945**	**...**	**...**
							Program Summary by Activity				
...	15,000	...	...	...	...	15,000	Food safety, quality and nutrition	15,000	...	...	15,000
...	55,000	...	...	50,000	...	105,000	Environmental quality and hazards	105,000	...	...	75,000
...	...	...	...	301,633	...	301,633	National health surveillance	291,688	9,945	...	...
...	**70,000**	**...**	**...**	**351,633**	**...**	**421,633**	**Total Program**	**411,688**	**9,945**	**...**	**90,000**
							Income Security Program				
							Grants				
							Family allowances				
...	2,562,000,000		...	...	...	2,353,211	2,564,353,211	(S) Family allowance payments	2,564,353,211	...	...	2,534,419,678
							Old age security				
...	10,258,000,000	57,000,000	...	...		-67,058,844	10,247,941,156	(S) Old age security payments	10,247,941,156[1]	...	...	9,520,046,829[1]
...	3,753,000,000	-97,000,000	...	...		-37,756,071	3,618,243,929	(S) Guaranteed income supplement payments	3,618,243,929[1]	...	...	3,451,375,914[1]
...	582,000,000	-90,000,000	...	...		-9,439,146	482,560,854	(S) Spouse's allowance payments	482,560,854[1]	...	...	473,239,634[1]
...	14,593,000,000	-130,000,000	...	...		-114,254,061	14,348,745,939		14,348,745,939	...	...	13,444,662,377

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	2,562,000,000	...	...	...	2,353,211	2,564,353,211	Family allowances	2,564,353,211	...	...	2,534,419,678
...	14,593,000,000	-130,000,000	...	...	-114,254,061	14,348,745,939	Old age security	14,348,745,939	...	...	13,444,662,377
...	**17,155,000,000**	**-130,000,000**	...	...	**-111,900,850**	**16,913,099,150**	**Total Program**	**16,913,099,150**	...	...	**15,979,082,055**
							Fitness and Amateur Sport Program				
							Contributions				
							Amateur sport				
							Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians	37,040,923	1,572	...	36,441,470
...	36,221,000	1	...	821,494	...	37,042,495					
							Contributions to the National Sport and Recreation Centre Inc. towards the costs of services provided to resident and non-resident organizations	4,794,200	...	...	4,578,925
...	4,556,000	...	...	238,200	...	4,794,200					
							Contributions towards the academic, living and training expenses of outstanding amateur athletes	4,817,031	5,969	...	4,983,127
...	5,290,000	...	...	-467,000	...	4,823,000					
							Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada	4,493,305	...	...	4,554,818
...	3,707,000	...	...	786,305	...	4,493,305					
...	49,774,000	1	...	1,378,999	...	51,153,000		51,145,459	7,541	...	50,558,340
							Fitness				
							Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	6,493,117	5,883	...	6,745,026
...	7,006,000	...	...	-507,000	...	6,499,000					

...	861,000		...	55,000	...	916,000	Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	916,000	...	...	861,000
...	7,867,000		...	–452,000	...	7,415,000		7,409,117	5,883	...	7,606,026
							Program Summary by Activity				
...	49,774,000	1	...	1,378,999	...	51,153,000	Amateur sport	51,145,459	7,541	...	50,558,340
...	7,867,000	...	...	–452,000	...	7,415,000	Fitness	7,409,117	5,883	...	7,606,026
...	**57,641,000**	**1**	...	**926,999**	...	**58,568,000**	**Total Program**	**58,554,576**	**13,424**	...	**58,164,366**
							XV Olympic Winter Games Program				
							Contributions				
							XV Olympic Winter Games				
...	39,993,000		...	–4,909,309	...	35,083,691	Payments towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988	35,083,691	...	...	25,461,999
...	**39,993,000**	...	...	**–4,909,309**	...	**35,083,691**	**Total Program**	**35,083,691**	...	...	**25,461,999**
...	**28,540,233,000**	**–210,532,996**	...	**–8,549,679**	**–257,273,081**	**28,063,877,244**	**Total Department**	**28,063,310,153**	**567,091**	...	**26,924,617,803**
							Medical Research Council				
							Grants				
							Grants and scholarships				
...	167,873,000	3,000,000	...	–399,999	–988	170,472,013	Grants and scholarships in aid of research	170,466,942[2]	5,071	...	163,989,989
...	**167,873,000**	**3,000,000**	...	**–399,999**	**–988**	**170,472,013**	**Total Program**	**170,466,942**	**5,071**	...	**163,989,989**
...	**28,708,106,000**	**–207,532,996**	...	**–8,949,678**	**–257,274,069**	**28,234,349,257**	**Total Ministry**	**28,233,777,095**	**572,162**	...	**27,088,607,792**

(S) Statutory transfer payment.

1 The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

2 Includes an amount of $2,138 charged to Standard Object 2.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Departmental Administration Program			
Budgetary (respendable revenues)			
Departmental executive			
Cost recovery *re:* Canada Pension Plan	24,000	24,000	24,000
Policy, communications and information			
Cost recovery *re:* Canada Pension Plan	248,000	337,000	248,000
Corporate management			
Cost recovery *re:* Canada Pension Plan	2,379,000	2,584,000	2,379,000
Total Program--Budgetary	**2,651,000**	**2,945,000**	**2,651,000**
Income Security Program			
Budgetary (respendable revenues)			
Program administration			
Recoverable expenditures on behalf of the Canada Pension Plan	38,030,000	47,382,483	54,751,365
Total Program--Budgetary	**38,030,000**	**47,382,483**	**54,751,365**
Total Department	**40,681,000**	**50,327,483**	**57,402,365**
Total Ministry	**40,681,000**	**50,327,483**	**57,402,365**

Revenue

	Current year	Previous year
	$	$
Department		
Departmental Administration Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	6,425	3,871
Sundries	27,008	4,066
	33,433	7,937
Services and service fees--		
Staff accommodation	54,655	5,583
Other non-tax revenue--		
Adjustment of prior years recoveries--		
Canada Pension Plan	-	462,537
Sundries	2,408	187,101
	2,408	649,638
Total Program	**90,496**	**663,158**
Health Services and Promotion Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	609,863	55,674
Refunds of purchased goods and services	172,079	150,385
Refunds of transfer payments	11,427	59,392
Sundries		522
	793,369	265,973
Other non-tax revenue	4,103	2,682
Total Program	**797,472**	**268,655**
Social Services Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	478,044	4,320
Refunds of purchased goods and services	727	503
Refunds of transfer payments	390,843	1,518,316
	869,614	1,523,139
Other non-tax revenue	10	5
Total Program	**869,624**	**1,523,144**

Revenue--*Continued*

	Current year	Previous year
	$	$
Medical Services Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	119,873	171,147
Refunds of purchased goods and services	328,802	188,254
Refunds of capital expenditures	95,598	46,958
Refunds of transfer payments	620,578	560,760
Sundries	68,319	180,173
	1,233,170	1,147,292
Services and service fees--		
Inpatient services	12,435,501	18,579,140
Outpatient services	1,987,744	2,765,910
Professional fees--Patients	2,824,443	1,832,340
Cost sharing agreements	8,718,990	8,185,456
Prosthetic services	67,236	1,021,482
Staff accommodation	1,321,176	1,337,783
Concessions	84,256	103,220
Sundries	81,162	131,047
	27,520,508	33,956,378
Proceeds from sales--		
Dietary revenue	200,427	201,291
Pharmacy revenue	82,526	81,384
Sundries	3,254	105
	286,207	282,780
Other non-tax revenue	266,094	225,146
Total Program	**29,305,979**	**35,611,596**
Health Protection Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of purchased goods and services	65,568	33,043
Refunds of capital expenditures	8,561	3,649
Adjustment to prior year's Payables at Year End (PAYE)	126,288	15,536
Sundries	425	470
	200,842	52,698
Privileges, licences and permits--		
Drug controls	4,000	4,300
Business licences	4,250	4,325
	8,250	8,625
Services and service fees--		
Radiation dosimetry services	1,258,035	879,134
Food and drug analysis fees	75	60
	1,258,110	879,194
Other non-tax revenue--		
Food and drug penalties	132,291	154,908
Food and drug seizures	23,867	56,717
Opium and narcotic penalties	3,428,403	3,008,805
Opium and narcotic seizures	3,073,400	1,658,562
Sundries	2,576	5,390
	6,660,537	4,884,382
Total Program	**8,127,739**	**5,824,899**
Income Security Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	52,691	...
Refunds of purchased goods and services	16,359	9,014
	69,050	9,014
Other non-tax revenue	595	2,339
Total Program	**69,645**	**11,353**
Fitness and Amateur Sport Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	1,137	1,226
Refunds of purchased goods and services		2,521
Refunds of transfer payments	703,309	939,130
	704,446	942,877
Other non-tax revenue--		
Proceeds from Federal-Provincial agreements on lotteries	72,933,333	71,341,374
Sundries	25	40
	72,933,358	71,341,414
Total Program	**73,637,804**	**72,284,291**
Total Department	**112,898,759**	**116,187,096**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Medical Research Council		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds from previous years' awards	169,355	281,736
Adjustment to prior year's Payables at Year End (PAYE)	7,011	1,507
Sundries		5
Total Program	**176,366**	**283,248**
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	4,080,290	4,232,178
Privileges, licences and permits	8,250	8,625
Services and service fees	28,833,273	34,841,155
Proceeds from sales	286,207	282,780
Other non-tax revenue	79,867,105	77,105,606
Total Ministry	**113,075,125**	**116,470,344**

SECTION 18

1987-88
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

CONTENTS

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Customs and Excise

Objective

To ensure that all duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded; to control, for the protection of Canadian industry and society the movement of people, goods and conveyances entering or leaving Canada as required to achieve compliance with legislation; to protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods, as well as by other forms of unfair foreign competition.

Activity Description

Excise

To administer the Excise Act, the Excise Tax Act and other relevant legislation and thereby ensure that duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded at least cost to the public and in a manner which ensures the highest degree of public confidence in the integrity, efficiency and fairness of the excise process.

Customs

To administer the Customs Act, Customs Tariff, Special Import Measures Act and other relevant legislation and regulations and thereby control, for the protection of Canadian industry and society, the movement of people, goods and conveyances entering or leaving Canada, and protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods as well as by other forms of unfair foreign competition.

Corporate Administration

To provide management direction, planning coordination and central administrative services to the Department.

Taxation

Objective

To assess and collect in a fair and equitable manner, income taxes, as well as pension and unemployment insurance payments through the administration and enforcement of the Income Tax Act, various federal and provincial statutes related thereto, including parts of the Canada Pension Plan and the Unemployment Insurance Act, 1971 and various provincial tax credit plans.

Activity Description

Processing of Taxpayer Returns

Fostering self-assessment by the taxpayer and processing of taxpayers' returns include the provision of instructive information and forms for the preparation of income tax or information returns; the examination and assessment of returns; the processing of payments; the issuance of assessment notices including refund cheques or tax bills; the subsequent filing and storage of these returns; as well as the processing of requests received from taxpayers after assessment to effect a change or adjustment to a return.

Audit of Taxpayer Returns

This covers those functions performed after the initial assessment of filed returns to ensure that the taxpayer has complied with the requirements of the filing and reporting provisions of the Income Tax Act.

Collections

Functions related to the collection of outstanding taxes identified as a result of the initial processing or audit of tax returns.

Notices of Objection and Appeals

The independent review of an assessment or reassessment contested by a taxpayer.

Administration

Executive direction provided by Head Office as well as by the five Regional Offices. Head Office personnel set policy and provide financial management, personnel and administrative support services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Customs and Excise				
...	403,801,000	...	...	403,801,000	1	Operating expenditures				
...	...	11,245,000	...	11,245,000	1e	Operating expenditures				
...	...	...	187,500	187,500		Transfer from TB Vote 10 [1]				
...	403,801,000	11,245,000	187,500	415,233,500		Total--Vote 1	413,429,828	1,803,672	...	396,039,526
...	25,571,000	...	...	25,571,000	5	Capital expenditures				
...	...	924,500	...	924,500	5e	Capital expenditures				
...	25,571,000	924,500	...	26,495,500		Total--Vote 5	26,294,602	200,898	...	12,696,916
...	39,530	...	6,445	45,975	(S)	Minister of National Revenue--Salary and motor car allowance	45,975	...	...	41,098
...	49,677,000	...	3,787,000	53,464,000	(S)	Contributions to employee benefit plans	53,464,000	...	...	50,281,000
...	...	...	29,569	29,569	(S)	Federal Court awards	29,569	...	...	...
...	**479,088,530**	**12,169,500**	**4,010,514**	**495,268,544**		**Total Program--Budgetary**	**493,263,974**	**2,004,570**	**...**	**459,058,540**
						Taxation				
...	699,473,000	...	...	699,473,000	10	Operating expenditures				
...	...	9,211,353	...	9,211,353	10e	Transfer of $875,000 from National Revenue Vote 15				
...	...	...	875,000	875,000		Transfer from: Vote 15				
...	...	...	3,370,631	3,370,631		TB Vote 5 [1]				
...	...	...	187,500	187,500		TB Vote 10 [1]				
...	699,473,000	9,211,353	4,433,131	713,117,484		Total--Vote 10	709,040,710	4,076,774	...	661,876,183
...	26,056,000	...	...	26,056,000	15	Capital expenditures				
...	...	...	-875,000	-875,000		Transfer to Vote 10				
...	26,056,000	...	-875,000	25,181,000		Total--Vote 15	23,122,430	2,058,570	...	20,854,253
...	95,555,000	...	7,284,000	102,839,000	(S)	Contributions to employee benefit plans	102,839,000	...	...	94,128,000
...	...	...	249,178	249,178	(S)	Federal and Supreme Court awards	249,178 [2]	...	...	175,503
...	**821,084,000**	**9,211,353**	**11,091,309**	**841,386,662**		**Total Program--Budgetary**	**835,251,318**	**6,135,344**	**...**	**777,033,939**
...	**1,300,172,530**	**21,380,853**	**15,101,823**	**1,336,655,206**		**Total Ministry--Budgetary**	**1,328,515,292**	**8,139,914**	**...**	**1,236,092,479**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

[2] This amount includes $167,344 as Federal Court awards, $61,838 as Court Cost awards/appeals, $19,206 as Supreme Court awards, $790 as interest on Federal Court, court costs/appeals and Supreme Court awards.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Customs and Excise				
								Operating				
...	74,489,000	...	...	3,531,000	578,000	...	78,598,000	Excise	76,321,593	2,276,407	...	73,189,538
...	316,682,000	...	187,500	8,614,769	3,189,569	...	328,673,838	Customs	327,725,600	948,238	...	316,743,954
...	62,346,530	11,245,000	...	-12,145,769	55,445	...	61,501,206	Corporate administration	62,922,179	-1,420,973	...	56,428,132
...	453,517,530	11,245,000	187,500	...	3,823,014	...	468,773,044	Total--Operating	466,969,372	1,803,672	...	446,361,624
								Capital				
...	331,000	...	...	5,846,500	...	...	6,177,500	Excise	5,934,140	243,360	...	586,436
...	6,114,000	...	...	763,000	...	...	6,877,000	Customs	7,072,353	-195,353	...	3,987,523
...	19,126,000	924,500	...	-6,609,500	...	...	13,441,000	Corporate administration	13,288,109	152,891	...	8,122,957
...	25,571,000	924,500	...	...	...	...	26,495,500	Total--Capital	26,294,602	200,898	...	12,696,916
								Program Summary				
...	74,820,000	...	...	9,377,500	578,000	...	84,775,500	Excise	82,255,733	2,519,767	...	73,775,974
...	322,796,000	...	187,500	9,377,769	3,189,569	...	335,550,838	Customs	334,797,953	752,885	...	320,731,477
...	81,472,530	12,169,500	...	-18,755,269	55,445	...	74,942,206	Corporate administration	76,210,288	-1,268,082	...	64,551,089
...	479,088,530	12,169,500	187,500	...	3,823,014	...	495,268,544	Total Program--Budgetary	493,263,974	2,004,570	...	459,058,540
								Taxation				
								Operating				
...	385,593,000	6,142,196	1,413,491	875,000	2,901,217	...	396,924,904	Processing of taxpayer returns	398,314,968	-1,390,064	...	358,531,560
...	355,597,000	1,190,157	1,560,065	...	3,173,639	...	361,520,861	Audit of taxpayer returns	354,193,079	7,327,782	...	344,487,203
...	63,727,000	...	307,786	...	616,226	...	64,651,012	Collections	64,037,714	613,298	...	65,045,892
...	24,658,000	...	111,946	...	236,730	...	25,006,676	Notices of objection and appeals	24,154,794	851,882	...	23,028,732
...	54,168,000	1,879,000	164,843	...	605,366	...	56,817,209	Administration	58,757,616	-1,940,407	...	53,794,129
...	883,743,000	9,211,353	3,558,131	875,000	7,533,178	...	904,920,662	Total--Operating	899,458,171	5,462,491	...	844,887,516
								Capital				
...	16,723,000	...	...	-875,000	...	...	15,848,000	Processing of taxpayer returns	16,136,974	-288,974	...	13,517,688
...	1,674,000	...	...	...	...	...	1,674,000	Audit of taxpayer returns	1,740,388	-66,388	...	1,725,620
...	1,045,000	...	...	...	...	...	1,045,000	Collections	38,577	1,006,423	...	2,920
...	20,000	...	...	...	...	...	20,000	Notices of objection and appeals	4,850	15,150	...	8,270
...	6,594,000	...	...	...	...	...	6,594,000	Administration	5,201,641	1,392,359	...	5,599,755
...	26,056,000	...	...	-875,000	...	...	25,181,000	Total--Capital	23,122,430	2,058,570	...	20,854,253

								Transfer payments				
...	78,000	...	...	...	...	...	78,000	Administration	68,717	9,283	...	67,279
...	-88,793,000	...	...	...	...	...	-88,793,000	Revenue credited to the vote [1]	-87,398,000	-1,395,000	...	-88,775,109
								Program Summary				
...	402,316,000	6,142,196	1,413,491	...	2,901,217	...	412,772,904	Processing of taxpayer returns	414,451,942	-1,679,038	...	372,049,248
...	357,271,000	1,190,157	1,560,065	...	3,173,639	...	363,194,861	Audit of taxpayer returns	355,933,467	7,261,394	...	346,212,823
...	64,772,000	...	307,786	...	616,226	...	65,696,012	Collections	64,076,291	1,619,721	...	65,048,812
...	24,678,000	...	111,946	...	236,730	...	25,026,676	Notices of objection and appeals	24,159,644	867,032	...	23,037,002
...	60,840,000	1,879,000	164,843	...	605,366	...	63,489,209	Administration	64,027,974	-538,765	...	59,461,163
...	-88,793,000	...	...	...	...	...	-88,793,000	Revenue credited to the vote	-87,398,000	-1,395,000	...	-88,775,109
...	**821,084,000**	**9,211,353**	**3,558,131**	...	**7,533,178**	...	**841,386,662**	**Total Program--Budgetary**	**835,251,318**	**6,135,344**	...	**777,033,939**
...	**1,300,172,530**	**21,380,853**	**3,745,631**	...	**11,356,192**	...	**1,336,655,206**	**Total Ministry--Budgetary**	**1,328,515,292**	**8,139,914**	...	**1,236,092,479**

[1] Amounts credited to the vote were not allocated to activities.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Taxation				
							Contributions				
							Administration				
...	64,000	...	...	...	...	64,000	Inter-American Centre of Tax Administrators	47,530	16,470	...	49,303
...	14,000	...	...	...	...	14,000	Commonwealth Association of Tax Administrators	21,187	-7,187	...	17,976
...	**78,000**	...	...	...	...	78,000	**Total Program**	**68,717**	**9,283**	...	**67,279**
...	**78,000**	...	...	...	...	78,000	**Total Ministry**	**68,717**	**9,283**	...	**67,279**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Taxation			
Budgetary (respendable revenues)			
Canada Pension Plan	53,708,000	52,313,000	53,075,000
Unemployment insurance	35,085,000	35,085,000	31,592,000
Statistics Canada (Census)	...	...	4,108,109
Total Program--Budgetary	**88,793,000**	**87,398,000**	**88,775,109**
Total Ministry--Budgetary	**88,793,000**	**87,398,000**	**88,775,109**

Revenue

	Current year	Previous year
	$	$
Customs and Excise		
Tax Revenue--		
Sales tax--		
Domestic	11,434,207,009	10,613,171,616
Importations	2,182,200,717	2,007,182,812
	13,616,407,726	*12,620,354,428*
Less: drawbacks	16,856,704	15,465,293
refunds	621,674,452	508,413,037
rebates	97,651,478	74,409,788
	736,182,634	*598,288,118*
Telecommunications programming	104,146,809	...
	12,984,371,901	12,022,066,310
Customs import duties	4,883,825,252	4,641,099,356
Less: drawbacks	317,487,860	283,046,589
refunds	176,638,249	166,767,592
	494,126,109	*449,814,181*
	4,389,699,143	4,191,285,175
Excise duties--		
Matured spirits	488,301,812	510,088,741
Unmatured spirits	5,888,019	6,394,496
Beer	405,671,239	399,902,425
Spirit coolers	2,414,024	73,792
Cigarettes	537,133,631	532,061,549
Cigars	1,601,030	1,618,247
Manufactured tobacco	18,747,817	18,887,707
Canadian raw leaf tobacco	134,855	15,022
Licences	35,048	381,993
	1,459,927,475	*1,469,423,972*
Less: refunds	394,637	46,678
	1,459,532,838	1,469,377,294
Natural gas and gas liquids tax--		
Natural gas	...	1,435,367
Natural gas liquids	...	21,245
	...	*1,456,612*
Less: refunds	...	73,671
	...	1,382,941
Excise tax--Gasoline	2,340,304,316	1,339,940,287
Less: refunds	54,156,746	61,238,543
	2,286,147,570	1,278,701,744

	Current year	Previous year
	$	$
Aviation gas and diesel fuel--		
Aviation gas	106,704,253	83,747,843
Diesel fuel	414,465,776	206,244,113
	521,170,029	*289,991,956*
Less: rebates	136,671,330	77,331,881
	384,498,699	212,660,075
Other excise taxes and duties--		
Manufacturers' taxes--		
Cigarettes	1,190,707,051	1,048,788,510
Cigars	10,156,964	9,507,102
Tobacco	60,218,764	49,144,384
Jewellery	55,129,591	60,118,634
Lighters	3,461,810	4,149,486
Automobiles	1,018,434	870,803
Matches	765,043	746,393
Playing cards	1,761,615	1,404,263
Coin games	1,678,374	1,569,342
Smokers' accessories	1,115,023	699,649
Automotive air conditioners	64,506,395	54,871,690
Wines	111,016,653	99,687,586
Miscellaneous	7,362,707	4,369,994
	1,508,898,424	*1,335,927,836*
Softwood lumber products charge	386,520,677	36,541,326
Penalty	95,982	...
Interest	139,291	...
	386,755,950	*36,541,326*
Less: refunds	228,868	...
transfers to provinces	419,827,023	...
	420,055,891	...
Telecommununications programming services	98,848,734	80,766,614
Other--		
Penalties	6,453,203	6,778,991
Interest	6,812,893	5,661,210
	13,266,096	*12,440,201*
Less: drawbacks	1,024,326	695,928
refunds of telecommunications programming services	112,909	...
other refunds	19,796,273	9,468,156
	20,933,508	*10,164,084*
	1,566,779,805	1,455,511,893
Total Tax Revenue	23,071,029,956	**20,630,985,432**

Revenue--*Continued*

	Current year	Previous year
	$	$
Non-Tax Revenue--		
Return on investments--		
Other accounts--		
Public buildings and properties--Rental	132,968	133,294
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	83,873	68,074
Adjustments to prior year's Payables at Year End (PAYE)	574,979	486,111
	658,852	554,185
Privileges, licences and permits--		
Brokers licence fees	391,126	329,620
Services and service fees--		
Customs bonded warehouse fees	1,694,413	2,004,346
Special services fees	2,960,458	2,537,955
Other fees	281,927	369,150
	4,936,798	4,911,451
Proceeds from sales--		
Sale of unclaimed goods, seals, etc.	907,565	1,207,246
Spirit age labels	527,246	538,517
Other	224,428	267,377
	1,659,239	2,013,140
Other non-tax revenue--		
Customs penalties	1,561,546	1,676,058
Customs seizures	1,415,946	1,255,903
Investigation services seizures	1,187,016	4,645,098
Port seizures	7,036,632	5,572,839
Duty free shops	792,338	478,489
Other	1,730,842	348,393
	13,724,320	13,976,780
Total Non-Tax Revenue	**21,503,303**	**21,918,470**
Total Program	**23,092,533,259**	**20,652,903,902**

	Current year	Previous year
	$	$
Taxation		
Tax Revenue--		
Income tax--		
Personal--		
Deductions at source	33,306,760,863	27,379,676,897
Other collections	11,818,106,408	10,498,137,359
	45,124,867,271	*37,877,814,256*
Corporation	10,878,404,443	9,884,957,519
Non-resident	1,161,655,450	1,355,582,244
	57,164,927,164	49,118,354,019
Petroleum and gas revenue tax--		
Petroleum and gas	-74,617,626	458,285,704
Resource royalty	-481,378	14,337,743
	-75,099,004	472,623,447
Other	203,772,094	142,524,062
Total Tax Revenue	**57,293,600,254**	**49,733,501,528**
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	392,982	406,099
Adjustment to prior year's Payables at Year End (PAYE)	873,235	564,201
	1,266,217	970,300
Services and service fees--		
Ruling fees	1,012,660	673,875
Provincial tax credit fees	4,985,150	4,898,676
Accounts receivable	369,544	404,825
Foreign travel	240,255	249,063
	6,607,609	6,226,439
Proceeds from sales	320	640
Other non-tax revenue--		
Fines and forfeitures	4,357,059	2,672,655
Access to information	26,421	3,730
Sundry	206,040	161,489
	4,589,520	2,837,874
Total Non-Tax Revenue	**12,463,666**	**10,035,253**
Total Program	**57,306,063,920**	**49,743,536,781**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue--		
Income tax--		
Personal	45.12 867,271	37,877,814,256
Corporation	10,878,404,443	9,884,957,519
Non-resident	1,161,655,450	1,355,582,244
	57,164,927,164	*49,118,354,019*
Excise taxes and duties--		
Sales tax	12,984,371,901	12,022,066,310
Customs import duties	4,389,699,143	4,191,285,175
Excise duties	1,459,532,838	1,469,377,294
Other	1,566,779,805	1,455,511,893
Energy taxes--		
Petroleum and gas revenue tax	-75,099,004	472,623,447
Natural gas and gas liquids tax	...	1,382,941
Excise tax--Gasoline	2,286,147,570	1,278,701,744
Aviation gas and diesel fuel	384,498,699	212,660,075
	22,995,930,952	*21,103,608,879*
Other	203,772,094	142,524,062
Total Tax Revenue	80,364,630,210	70,364,486,960
Non-Tax Revenue--		
Return on investments	132,968	133,294
Refunds of previous years' expenditure	1,925,069	1,524,485
Privileges, licences and permits	391,126	329,620
Services and service fees	11,544,407	11,137,890
Proceeds from sales	1,659,559	2,013,780
Other non-tax revenue	18,313,840	16,814,654
Total Non-Tax Revenue	33,966,969	31,953,723
Total Ministry	**80,398,597,179**	**70,396,440,683**

SECTION 19

1987-88
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

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The Senate

Objective

To enable the Senate to carry out its constitutional role.

Activity Description

Members of the Senate
Salaries and allowances to Members of the Senate, the Government's contribution to the Members of Parliament Retiring Allowances Account and pensions to retired Senators.

Officers of the Senate
Salaries and allowances to the Officers of the Senate including the Speaker,the Leader of the Opposition in the Senate, the clerk, and other officers at the Table, the Parliamentary Counsel, supporting staff and other related administrative expenses.

Administration
Personnel and financial administration, procurement of supplies, various administrative support services; salaries of secretarial staff and other administrative expenses.

Legislative Services
Reporting of debates and editing and publishing of Hansard, provision of secretarial and advisory services to Committees and publication of their reports; and publication of the official documents of the Senate.

Building Services
Provision of housekeeping services in the Senate including protective,cleaning, and page services.

House of Commons

Objective

To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Activity Description

Members of the House
Salaries and allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Assistant Deputy Chairman of Committees, Leaders of the Opposition parties, other political officers of the House and Members of the House of Commons; staff salaries and related office expenses for the above and for the caucus research groups; the Government's contribution under the Members of Parliament Retiring Allowances Act and the Supplementary Retirement Benefits Act.

Procedural Services
Provision of advice, research and support on procedural and legal matters to the Speaker of the House of Commons, and to the House; preparation of official agenda and record of proceedings of the House of Commons and Committees;maintenance of House papers and records including editing and publication of House Journals and other procedural documents; provision of procedural advice, research assistance and administrative support to Committees; and information services. Attached to Procedural Services is the responsibility for organizing the participation by the Canadian Parliament in the activities of parliamentary associations and official exchanges.

Building Services
Provision of services including protection and security; maintenance and cleaning; pages and messengers; accommodation and related building services; telecommunications, carillonneur and press gallery.

Administration
Reporting, editing, publication, and indexing of the deliberations of the House of Commons and its Committees; provision of broadcasting and electronic recording services; financial management and control; internal audit; personnel administration; restaurant and cafeterias; provision of administrative support functions such as language training, health services, printing, computer services, postal services, internal mail and publications distribution, purchasing and material management.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and Other Information

Respond to requests for information from parliamentarians and their staff, initiating and preparing retrieval and references aids. To develop, acquire, make accessible, conserve and maintain library collections, including decentralized branch libraries, reading rooms, the main library and the parliamentary reading room. To alert clients to sources of new and newly acquired information, including books, serials, reports, briefs, parliamentary papers, Government documents, databases, press clippings, wire services, microforms, videotapes, audiotapes, maps. etc.

Research Papers and Staff

Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary Committees include the assignment of subject specialists, recommendations on witnesses, provision of briefing material, analytical studies, oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration

The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						The Senate				
...	18,849,000	...	...	18,849,000	1	Program expenditures				
...	...	197,000	...	197,000	1e	Program expenditures				
...	...	...	1,504,000	1,504,000		Transfer from TB Vote 5 [1]				
...	18,849,000	197,000	1,504,000	20,550,000		Total--Vote 1	20,490,446	59,554	...	17,182,890
					(S)	Members of the Senate--Salary and motor car allowance of the Speaker of the Senate, payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	10,394,824	...	...	10,023,188
...	10,405,000	...	-10,176	10,394,824	(S)	Contributions to employee benefit plans	1,612,062	...	...	1,593,542
...	1,498,000	...	114,062	1,612,062		Appropriations not required for the current year	...	...	...	42,242
...	...	...	...	...						
...	**30,752,000**	**197,000**	**1,607,886**	**32,556,886**		**Total Program--Budgetary**	**32,497,332**	**59,554**	**...**	**28,841,862**
						House of Commons				
...	123,543,000	...	...	123,543,000	5	Program expenditures				
...	...	6,000,000	...	6,000,000	5c	Program expenditures				
...	123,543,000	6,000,000	...	129,543,000		Total--Vote 5	124,716,942	4,826,058	...	109,845,193
					(S)	Members of the House of Commons--Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	40,600,413	...	...	39,588,685
...	42,600,900	...	-2,000,487	40,600,413	(S)	Contributions to employee benefit plans	13,669,000	...	...	12,279,000
...	12,701,200	...	967,800	13,669,000	(S)	Supplementary retirement benefits in excess of contributions for Members of Parliament	1,680,540	...	...	1,672,880
...	...	...	1,680,540	1,680,540						
...	**178,845,100**	**6,000,000**	**647,853**	**185,492,953**		**Total Program--Budgetary**	**180,666,895**	**4,826,058**	**...**	**163,385,758**
						Library of Parliament				
...	10,829,000	...	...	10,829,000	10	Program expenditures	10,691,591	137,409	...	10,533,195
...	1,292,000	...	98,000	1,390,000	(S)	Contributions to employee benefit plans	1,390,000	...	...	1,257,000
...	**12,121,000**	...	**98,000**	**12,219,000**		**Total Program--Budgetary**	**12,081,591**	**137,409**	**...**	**11,790,195**
...	**221,718,100**	**6,197,000**	**2,353,739**	**230,268,839**		**Total Ministry--Budgetary**	**225,245,818**	**5,023,021**	**...**	**204,017,815**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5--Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								The Senate				
								Operating				
...	9,888,794	...	...	...	175,648	...	10,064,442	Members of the Senate	10,064,231	211	...	9,681,675
...	1,515,000	...	...	...	...	...	1,515,000	Officers of the Senate	1,324,256	190,744	...	1,182,979
...	8,727,908	...	...	...	114,062	...	8,841,970	Administration	8,039,130	802,840	...	7,386,261
...	4,925,000	197,000	...	...	...	...	5,122,000	Legislative services	5,766,573	-644,573	...	4,501,994
...	4,129,000	...	1,504,000	...	...	...	5,633,000	Building services	5,882,360	-249,360	...	4,521,699
...	29,185,702	197,000	1,504,000	...	289,710	...	31,176,412	Total--Operating	31,076,550	99,862	...	27,274,608
								Capital				
...	301,000	...	...	...	...	...	301,000	Administration	406,163	-105,163	...	640,727
								Transfer payments				
...	430,206	...	...	...	-185,824	...	244,382	Members of the Senate	244,382	...	...	294,632
...	835,092	...	...	...	...	...	835,092	Administration	770,237	64,855	...	631,895
...	1,265,298	...	...	...	-185,824	...	1,079,474	Total--Transfer payments	1,014,619	64,855	...	926,527
								Program Summary				
...	10,319,000	...	...	...	-10,176	...	10,308,824	Members of the Senate	10,308,613	211	...	9,976,307
...	1,515,000	...	...	...	...	...	1,515,000	Officers of the Senate	1,324,256	190,744	...	1,182,979
...	9,864,000	...	...	...	114,062	...	9,978,062	Administration	9,215,530	762,532	...	8,658,883
...	4,925,000	197,000	...	...	...	...	5,122,000	Legislative services	5,766,573	-644,573	...	4,501,994
...	4,129,000	...	1,504,000	...	...	...	5,633,000	Building services	5,882,360	-249,360	...	4,521,699
...	**30,752,000**	**197,000**	**1,504,000**	...	**103,886**	...	**32,556,886**	**Total Program--Budgetary**	**32,497,332**	**59,554**	...	**28,841,862**
								House of Commons				
								Operating				
...	94,873,100	6,000,000	...	...	606,524	...	101,479,624	Members of the House	98,849,945	2,629,679	...	89,783,987
...	19,064,453	...	...	9,407,300	984,336	...	29,456,089	Procedural services	23,351,516	6,104,573	...	13,443,476
...	21,926,000	...	...	678,400	11,741	...	22,616,141	Building services	23,701,281	-1,085,140	...	20,529,803
...	37,865,000	...	...	-10,085,700	-954,748	...	26,824,552	Administration	26,792,496	32,056	...	34,532,831
...	173,728,553	6,000,000	...	...	647,853	...	180,376,406	Total--Operating	172,695,238	7,681,168	...	158,290,097
								Capital				
...	1,170,000	...	...	...	...	...	1,170,000	Members of the House	3,861,567	-2,691,567	...	1,136,539
...	57,000	...	...	252,500	...	...	309,500	Procedural services	606,812	-297,312	...	171,877
...	132,000	...	...	203,000	...	...	335,000	Building services	273,569	61,431	...	168,170
...	1,786,000	...	...	-455,500	...	...	1,330,500	Administration	1,404,378	-73,878	...	2,113,383
...	3,145,000	...	...	...	...	...	3,145,000	Total--Capital	6,146,326	-3,001,326	...	3,589,969

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	1,971,547	...	...	...	...	...	1,971,547	Procedural services	1,825,331	146,216	...	1,505,692
								Program Summary				
...	96,043,100	6,000,000	...	...	606,524	...	102,649,624	Members of the House	102,711,512	-61,888	...	90,920,526
...	21,093,000	...	...	9,659,800	984,336	...	31,737,136	Procedural services	25,783,659	5,953,477	...	15,121,045
...	22,058,000	...	...	881,400	11,741	...	22,951,141	Building services	23,974,850	-1,023,709	...	20,697,973
...	39,651,000	...	...	-10,541,200	-954,748	...	28,155,052	Administration	28,196,874	-41,822	...	36,646,214
...	**178,845,100**	**6,000,000**	**...**	**...**	**647,853**	**...**	**185,492,953**	**Total Program--Budgetary**	**180,666,895**	**4,826,058**	**...**	**163,385,758**
								Library of Parliament				
								Operating				
...	5,983,000	...	...	...	...	...	5,983,000	Printed and other information	5,212,237	770,763	...	5,223,439
...	3,853,000	...	...	...	...	...	3,853,000	Research papers and staff	3,244,196	608,804	...	3,065,307
...	2,130,000	...	...	...	98,000	...	2,228,000	Administration	3,397,118	-1,169,118	...	3,175,154
...	11,966,000	...	...	...	98,000	...	12,064,000	Total--Operating	11,853,551	210,449	...	11,463,900
								Capital				
...	...	...	...	...	...	...	...	Printed and other information	2,759	-2,759	...	...
...	155,000	...	...	...	...	...	155,000	Administration	225,281	-70,281	...	326,295
...	155,000	...	...	...	...	...	155,000	Total--Capital	228,040	-73,040	...	326,295
								Program Summary				
...	5,983,000	...	...	...	...	...	5,983,000	Printed and other information	5,214,996	768,004	...	5,223,439
...	3,853,000	...	...	...	...	...	3,853,000	Research papers and staff	3,244,196	608,804	...	3,065,307
...	2,285,000	...	...	...	98,000	...	2,383,000	Administration	3,622,399	-1,239,399	...	3,501,449
...	**12,121,000**	**...**	**...**	**...**	**98,000**	**...**	**12,219,000**	**Total Program--Budgetary**	**12,081,591**	**137,409**	**...**	**11,790,195**
...	**221,718,100**	**6,197,000**	**1,504,000**	**...**	**849,739**	**...**	**230,268,839**	**Total Ministry--Budgetary**	**225,245,818**	**5,023,021**	**...**	**204,017,815**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							The Senate				
							Grants				
							Members of the Senate				
...	430,206	...	...	...	-185,824	244,382	(S) Members of the Senate--Pensions to retired senators	244,382	...	...	294,632
							Administration				
...	653,998	...	...	...	...	653,998	Grants to parliamentary and procedural associations	592,436	61,562	...	502,031
...	**1,084,204**	...	...	...	**-185,824**	**898,380**	**Total--Grants**	**836,818**	**61,562**	...	**796,663**
							Contributions				
							Administration				
...	181,094	...	...	...	...	181,094	Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	177,801	3,293	...	129,864
...	**181,094**	...	...	...	...	**181,094**	**Total--Contributions**	**177,801**	**3,293**	...	**129,864**
							Program Summary by Activity				
...	430,206	...	...	...	-185,824	244,382	Members of the Senate	244,382	...	...	294,632
...	835,092	...	...	...	...	835,092	Administration	770,237	64,855	...	631,895
...	**1,265,298**	...	...	...	**-185,824**	1,079,474	**Total Program**	**1,014,619**	**64,855**	...	**926,527**
							House of Commons				
							Grants				
							Procedural services				
...	1,548,995	...	...	...	...	1,548,995	Grants to parliamentary and procedural associations	1,404,490	144,505	...	1,201,571
...	**1,548,995**	...	...	...	...	**1,548,995**	**Total--Grants**	**1,404,490**	**144,505**	...	**1,201,571**

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Procedural services				
...	422,552	...	...	...	...	422,552	Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	420,841	1,711	...	304,121
...	**422,552**	...	...	...	...	**422,552**	**Total--Contributions**	**420,841**	**1,711**	...	**304,121**
...	**1,971,547**	...	...	...	...	1,971,547	**Total Program**	**1,825,331**	**146,216**	...	**1,505,692**
...	**3,236,845**	...	...	...	**-185,824**	**3,051,021**	**Total Ministry**	**2,839,950**	**211,071**	...	**2,432,219**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
The Senate		
Non-Tax Revenue--		
Refunds of previous years' expenditure	9,675	3,138
Privileges, licences and permits		150
Services and service fees--		
Barber shop	4,208	5,542
Certified acts of Parliament	3,875	3,330
	8,083	8,872
Proceeds from sales--		
Sales of assets	4,639	3,411
Other non-tax revenue--		
Senators' contribution to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act	32,048	35,339
Refund--Government share of pension contribution		3,840
	32,048	39,179
Total Program	54,445	54,750
House of Commons		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	53,049	183,186
Adjustment to prior year's Payables at Year End (PAYE)	67,726	39,636
	120,775	222,822
Privileges, licences and permits	125	150
Other non-tax revenue	1,681,809	410,374
Total Program	**1,802,709**	**633,346**

	Current year	Previous year
	$	$
Library of Parliament		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	25	
Other contracts, fees and payments to individuals		2,336
Other	129	874
	154	3,210
Other non-tax revenue--		
Photocopies	520	577
Other		140
	520	717
Total Program	**674**	**3,927**
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	130,604	**229,170**
Privileges, licences and permits	125	**300**
Services and service fees	8,083	**8,872**
Proceeds from sales	4,639	**3,411**
Other non-tax revenue	1,714,377	**450,270**
Total Ministry	**1,857,828**	**692,023**

SECTION 20

1987-88
PUBLIC ACCOUNTS

Privy Council

Department
Canadian Intergovernmental Conference Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board
Security Intelligence Review Committee

CONTENTS

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Program objectives and activity descriptions	20.2
Ministry summary	20.4
Programs by activity	20.6
Transfer payments	20.9
Revenue	20.10

Department

Objective

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description

Office of the Prime Minister

The operation of the Office of the Prime Minister, his residence, and allowance to former Prime Minister and to widow of former Prime Minister.

Ministers' Offices

The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office

The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Federal-Provincial Relations Office

The provision of staff services to the Prime Minister in regard to federal-provincial relations and the ongoing review of constitutional matters.

Office of the Senior Advisor to Cabinet

The provision of advice to the Prime Minister and Cabinet on the general policy orientation of the Government.

Commissions of Inquiry

To gather information and to report under specific terms of reference as well as to carry out short term projects.

Administration

The provision of financial, personnel and administrative support services.

Canadian Intergovernmental Conference Secretariat

Objective

To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Activity Description

Canadian Intergovernmental Conference Secretariat

The planning, co-ordination and execution of the administrative arrangements required for conferences, including the preparation of conference agendas and programs; the printing, translation and distribution of conference documents; the provision of interpretation, media and security services; and the preparation of verbatim and other records of conference proceedings.

The provision of documentation and information services related to intergovernmental meetings, including the coding and safekeeping of conference documents and an information retrieval service for governments related to this documentation.

Chief Electoral Officer

Objective

To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Act, to ensure compliance with all provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the Constitution Act, 1982 and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Activity Description

Elections

- Canada Elections Act--Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- Electoral Boundaries Readjustment Act--Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions.Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

Administration

Operation of the Ottawa Headquarters, including the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payment of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Activity Description

Commissioner of Official Languages

Investigate complaints received and propose appropriate measures to prevent further contravention of the Official Languages Act. Undertake audits and studies in order to evaluate the performance of federal institutions with regard to official languages matters, and recommend to these institutions appropriate corrective actions. Negotiate with central agencies or other federal institutions. Report to Parliament on a regular basis with regard to the current degree of implementation of the Act and any amendments required to this law or to its application. Establish liaison with parliamentary committees, departments, and other Government agencies and non-government groups, and co-ordinate information and expertise in all areas related to official languages matters. Design and implement public information programmes.

Economic Council of Canada

Objective

To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-terms in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Activity Description

Ongoing Work of the Economic Council

Within the broad range of duties specified by the Act, there are three sets of activities which describe the program:

- to carry out economic research and policy analysis, to consult with representatives of all economic interests, and to develop its own policy recommendations;
- to communicate findings and recommendations to decision-makers in all sectors of the economy for consideration in the development of their own policies and strategies that bear directly on the performance of the economy; and
- to foster a fuller appreciation of economic issues throughout the country.

Public Service Staff Relations Board

Objective

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Activity Description

Staff Relations Administration

The Public Service Staff Relations Board is the quasi-judicial statutory tribunal responsible for the administration of the Public Service Staff Relations Act which established a system of collective bargaining and grievance adjudication in the Federal Public Service. Its mandate as a neutral third party is to resolve, by assistance or determination, disputes over the negotiation, application and interpretation of collective agreements, the imposition of discipline, and disputes over all other manner of proceedings falling under the purview of the Act.

The Board also provides physical premises and administrative support services to the National Joint Council which is a consultative body of representatives of the employer and employees for the negotiation of terms and conditions of employment that do not lend themselves to unit by unit bargaining.

Pay Research Bureau

The Pay Research Bureau conducts research and carries out surveys on rates of pay, benefits and conditions of employment primarily as they relate to those units of employees in the Public Service to whom the system of collective bargaining established by the Public Service Staff Relations Act applies. The Bureau also engages in similar activities in respect of groups that are excluded from that process.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Activity Description

Security Intelligence Review Committee

The Security Intelligence Review Committee conducts research, institutes studies, undertakes compliance audits, and reports annually to Parliament on the activities of the Canadian Security Intelligence Service. The Committee also conducts investigations of relevant files, holds hearings, calls witnesses, and makes reports to the deputy heads and Ministers concerned, or to the Governor in Council.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	40,303,000	...	...	40,303,000	1	Program expenditures				
...	...	1,817,000	...	1,817,000	1c	Program expenditures				
...	...	...	9,100	9,100		Transfer from TB Vote 10 [1]				
...	40,303,000	1,817,000	9,100	42,129,100		Total--Vote 1	40,452,485	1,676,615	...	41,681,720
...	55,000	...	12,775	67,775	(S)	The Prime Minister's salary and motor car allowance	67,775	...	...	58,091
...	39,530	...	-20,446	19,084	(S)	Deputy Prime Minister and President of the Privy Council--Salary and motor car allowance	19,084	...	...	41,098
...	39,530	...	6,445	45,975	(S)	Leader of the Government in the Senate--Salary and motor car allowance	45,975	...	...	41,098
...	22,000	...	-2,446	19,554	(S)	Ministers without Portfolio or Ministers of State--Motor car allowance	19,554	...	...	19,097
...	40,200	...	...	40,200	(S)	Allowance to former Prime Minister	40,200	...	...	40,200
...	8,333	...	...	8,333	(S)	Allowance to widow of former Prime Minister	8,333	...	...	8,333
...	3,901,000	...	297,000	4,198,000	(S)	Contributions to employee benefit plans	4,198,000	...	...	3,820,773
...	**44,408,593**	**1,817,000**	**302,428**	**46,528,021**		**Total Department--Budgetary**	**44,851,406**	**1,676,615**	**...**	**45,710,410**
						Canadian Intergovernmental Conference Secretariat				
...	3,171,000	...	...	3,171,000	5	Program expenditures	2,941,580	229,420	...	2,909,712
...	146,000	...	11,000	157,000	(S)	Contributions to employee benefit plans	157,000	...	...	140,000
...	**3,317,000**	**...**	**11,000**	**3,328,000**		**Total Program--Budgetary**	**3,098,580**	**229,420**	**...**	**3,049,712**
						Chief Electoral Officer				
...	2,059,000	...	...	2,059,000	10	Program expenditures	1,925,159	133,841	...	1,985,425
...	109,000	...	19,124	128,124	(S)	Salary of the Chief Electoral Officer	128,124	...	...	108,750
...	1,000,000	...	7,273,539	8,273,539	(S)	Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act)	8,273,539	...	...	7,267,577
...	277,000	...	21,000	298,000	(S)	Contributions to employee benefit plans	298,000	...	...	266,000
...	**3,445,000**	**...**	**7,313,663**	**10,758,663**		**Total Program--Budgetary**	**10,624,822**	**133,841**	**...**	**9,627,752**
						Commissioner of Official Languages				
...	9,697,000	...	...	9,697,000	15	Program expenditures				
...	...	262,000	...	262,000	15e	Program expenditures				
...	...	...	6,700	6,700		Transfer from TB Vote 10 [1]				
...	9,697,000	262,000	6,700	9,965,700		Total--Vote 15	9,861,082	104,618	...	9,211,897
...	912,000	...	70,000	982,000	(S)	Contributions to employee benefit plans	982,000	...	...	881,000
...	**10,609,000**	**262,000**	**76,700**	**10,947,700**		**Total Program--Budgetary**	**10,843,082**	**104,618**	**...**	**10,092,897**

						Economic Council of Canada				
...	8,179,000	...	...	8,179,000	20	Program expenditures				
...	...	285,000	...	285,000	20c	Program expenditures				
...	8,179,000	285,000	...	8,464,000		Total--Vote 20	8,156,241	307,759	...	7,883,160
...	898,000	...	68,000	966,000	(S)	Contributions to employee benefit plans	966,000	...	...	888,000
...	**9,077,000**	**285,000**	**68,000**	**9,430,000**		**Total Program--Budgetary**	**9,122,241**	**307,759**	...	**8,771,160**
						Public Service Staff Relations Board				
...	8,011,000	...	...	8,011,000	25	Program expenditures	7,477,954	533,046	...	7,541,079
...	899,000	...	69,000	968,000	(S)	Contributions to employee benefit plans	968,000	...	...	1,011,000
...	**8,910,000**	...	**69,000**	**8,979,000**		**Total Program--Budgetary**	**8,445,954**	**533,046**	...	**8,552,079**
						Security Intelligence Review Committee				
...	1,161,000	...	...	1,161,000	30	Program expenditures				
...	...	...	10,000	10,000		Transfer from TB Vote 5 [1]				
...	1,161,000	...	10,000	1,171,000		Total--Vote 30	1,150,808	20,192	...	1,159,816
...	74,000	...	6,000	80,000	(S)	Contributions to employee benefit plans	80,000	...	...	71,000
...	**1,235,000**	...	**16,000**	**1,251,000**		**Total Program--Budgetary**	**1,230,808**	**20,192**	...	**1,230,816**
...	**81,001,593**	**2,364,000**	**7,856,791**	**91,222,384**		**Total Ministry--Budgetary**	**88,216,893**	**3,005,491**	...	**87,034,826**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

1 Treasury Board Vote 5--Government contingencies
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	6,177,533	...	...	...	34,524	...	6,212,057	Office of the Prime Minister	5,887,372	324,685	...	5,744,061
...	4,720,060	...	...	...	–88,660	...	4,631,400	Ministers' offices	3,403,935	1,227,465	...	3,426,543
...	12,357,000	...	2,700	...	147,477	...	12,507,177	Privy Council Office	12,234,055	273,122	...	11,433,038
...	4,575,000	...	6,400	...	–4,075	...	4,577,325	Federal-Provincial Relations Office	3,978,320	599,005	...	3,446,005
...	250,000	...	...	...	5,495	...	255,495	Office of the Senior Advisor to Cabinet	265,379	–9,884	...	...
...	...	1,817,000	...	...	40,145	...	1,857,145	Commissions of Inquiry	1,566,421	290,724	...	5,187,548
...	12,760,000	...	...	...	158,422	...	12,918,422	Administration	15,866,469	–2,948,047	...	14,019,344
...	40,839,593	1,817,000	9,100	...	293,328	...	42,959,021	Total--Operating	43,201,951	–242,930	...	43,256,539
								Capital				
...	...	...	...	...	...	...	...	Office of the Prime Minister	10,635	–10,635	...	11,062
...	...	...	...	...	...	...	...	Ministers' offices	24,763	–24,763	...	29,205
...	...	...	...	...	...	...	..	Privy Council Office	9,074	–9,074	...	8,748
...	...	...	...	...	...	...	...	Federal-Provincial Relations Office	1,053	–1,053	...	...
...	...	...	...	...	...	...	...	Commissions of Inquiry	2,376	–2,376	...	9,661
...	3,479,000	...	...	...	...	...	3,479,000	Administration	1,530,810	1,948,190	...	2,311,190
...	3,479,000	...	...	...	...	...	3,479,000	Total--Capital	1,578,711	1,900,289	...	2,369,866
								Transfer payments				
...	25,000	...	...	...	...	...	25,000	Privy Council Office	5,744	19,256	...	19,005
...	65,000	...	...	...	...	...	65,000	Federal-Provincial Relations Office	65,000	...	...	65,000
...	90,000	...	...	...	...	...	90,000	Total--Transfer payments	70,744	19,256	...	84,005
								Departmental Summary				
...	6,177,533	...	...	...	34,524	...	6,212,057	Office of the Prime Minister	5,898,007	314,050	...	5,755,123
...	4,720,060	...	...	...	–88,660	...	4,631,400	Ministers' offices	3,428,698	1,202,702	...	3,455,748
...	12,382,000	...	2,700	...	147,477	...	12,532,177	Privy Council Office	12,248,873	283,304	...	11,460,791
...	4,640,000	...	6,400	...	–4,075	...	4,642,325	Federal-Provincial Relations Office	4,044,373	597,952	...	3,511,005
...	250,000	...	...	...	5,495	...	255,495	Office of the Senior Advisor to Cabinet	265,379	–9,884	...	...
...	...	1,817,000	...	...	40,145	...	1,857,145	Commissions of Inquiry	1,568,797	288,348	...	5,197,209
...	16,239,000	...	...	...	158,422	...	16,397,422	Administration	17,397,279	–999,857	...	16,330,534
...	44,408,593	1,817,000	9,100	...	293,328	...	46,528,021	Total Department--Budgetary	44,851,406	1,676,615	...	45,710,410

								Canadian Intergovernmental Conference Secretariat				
								Operating				
...	3,303,000	...	...	...	11,000	...	3,314,000	Canadian Intergovernmental Conference Secretariat	3,083,860	230,140	...	3,039,463
								Capital				
...	14,000	...	...	...	...	...	14,000	Canadian Intergovernmental Conference Secretariat	14,720	−720	...	10,249
...	**3,317,000**	...	...	...	11,000	...	**3,328,000**	**Total Program--Budgetary**	**3,098,580**	**229,420**	...	**3,049,712**
								Chief Electoral Officer				
								Operating				
...	1,000,000	...	...	...	7,046,665	...	8,046,665	Elections	8,046,665	...	...	**6,245,585**
...	2,428,000	...	...	...	40,124	...	2,468,124	Administration	2,349,100	119,024	...	**2,348,249**
...	3,428,000	...	...	...	7,086,789	...	10,514,789	Total--Operating	10,395,765	119,024	...	**8,593,834**
								Capital				
...	...	...	...	...	62,405	...	62,405	Elections	62,405	...	...	**915,408**
...	17,000	...	...	...	...	...	17,000	Administration	2,183	14,817	...	**11,926**
...	17,000	...	...	...	62,405	...	79,405	Total--Capital	64,588	14,817	...	**927,334**
								Transfer payments				
...	...	...	...	...	164,469	...	164,469	Elections	164,469	...	...	**106,584**
								Program Summary				
...	1,000,000	...	...	...	7,273,539	...	8,273,539	Elections	8,273,539	...	...	**7,267,577**
...	2,445,000	...	...	...	40,124	...	2,485,124	Administration	2,351,283	133,841	...	**2,360,175**
...	**3,445,000**	...	...	...	**7,313,663**	...	**10,758,663**	**Total Program--Budgetary**	**10,624,822**	**133,841**	...	**9,627,752**
								Commissioner of Official Languages				
								Operating				
...	10,609,000	262,000	6,700	...	70,000	...	10,947,700	Commissioner of Official Languages	10,843,082	104,618	...	**10,092,897**
...	**10,609,000**	**262,000**	**6,700**	...	**70,000**	...	**10,947,700**	**Total Program--Budgetary**	**10,843,082**	**104,618**	...	**10,092,897**
								Economic Council of Canada				
								Operating				
...	9,031,000	285,000	...	...	68,000	...	9,384,000	Ongoing work of the Economic Council	8,858,735	525,265	...	**8,531,954**
								Capital				
...	46,000	...	...	...	...	...	46,000	Ongoing work of the Economic Council	263,506	−217,506	...	**239,206**
...	**9,077,000**	**285,000**	...	...	**68,000**	...	**9,430,000**	**Total Program--Budgetary**	**9,122,241**	**307,759**	...	**8,771,160**

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Public Service Staff Relations Board				
								Operating				
...	5,368,000	...	...	...	40,710	...	5,408,710	Staff relations administration	5,302,818	105,892	...	5,082,803
...	3,516,000	...	...	...	28,290	...	3,544,290	Pay Research Bureau	2,932,856	611,434	...	3,323,822
...	8,884,000	...	...	...	69,000	...	8,953,000	Total--Operating	8,235,674	717,326	...	8,406,625
								Capital				
...	26,000	...	...	-6,000	...	...	20,000	Staff relations administration	133,003	-113,003	...	138,005
...	...	...	...	6,000	...	...	6,000	Pay Research Bureau	77,277	-71,277	...	7,449
...	26,000	...	...	...	...	...	26,000	Total--Capital	210,280	-184,280	...	145,454
								Program Summary				
...	5,394,000	...	...	-6,000	40,710	...	5,428,710	Staff relations administration	5,435,821	-7,111	...	5,220,808
...	3,516,000	...	...	6,000	28,290	...	3,550,290	Pay Research Bureau	3,010,133	540,157	...	3,331,271
...	**8,910,000**	...	...	...	**69,000**	...	**8,979,000**	**Total Program--Budgetary**	**8,445,954**	**533,046**	...	**8,552,079**
								Security Intelligence Review Committee				
								Operating				
...	1,226,000	...	10,000	..	6,000	...	1,242,000	Security Intelligence Review Committee	1,229,014	12,986	...	1,188,552
								Capital				
...	9,000	...	...	...	...	...	9,000	Security Intelligence Review Committee	1,794	7,206	...	42,264
...	**1,235,000**	...	**10,000**	...	**6,000**	...	**1,251,000**	**Total Program--Budgetary**	**1,230,808**	**20,192**	...	**1,230,816**
...	**81,001,593**	**2,364,000**	**25,800**	...	**7,830,991**	...	**91,222,384**	**Total Ministry--Budgetary**	**88,216,893**	**3,005,491**	...	**87,034,826**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Federal-Provincial Relations Office				
...	65,000	...	...	...	...	65,000	Institute of Intergovernmental Affairs, Queen's University	65,000	...	...	65,000
...	**65,000**	**...**	**...**	**...**	**...**	**65,000**	**Total--Grants**	**65,000**	**...**	**...**	**65,000**
							Contributions				
							Privy Council Office				
...	25,000	...	...	...	...	25,000	Studies in Canadian public administration	5,744	19,256	...	19,005
...	**25,000**	**...**	**...**	**...**	**...**	**25,000**	**Total--Contributions**	**5,744**	**19,256**	**...**	**19,005**
							Departmental Summary by Activity				
...	25,000	...	...	...	...	25,000	Privy Council Office	5,744	19,256	...	19,005
...	65,000	...	...	...	...	65,000	Federal-Provincial Relations Office	65,000	...	...	65,000
...	**90,000**	**...**	**...**	**...**	**...**	**90,000**	**Total Department**	**70,744**	**19,256**	**...**	**84,005**
							Chief Electoral Officer				
							Contributions				
							Elections				
...	...	...	...	...	164,469	164,469	Reimbursements of candidates' election expenses	164,469	...	...	106,584
...	**...**	**...**	**...**	**...**	**164,469**	**164,469**	**Total--Program**	**164,469**	**...**	**...**	**106,584**
...	**90,000**	**...**	**...**	**...**	**164,469**	**254,469**	**Total--Ministry**	**235,213**	**19,256**	**...**	**190,589**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refund from the Province of Newfoundland in respect to recovery of 50% of expenditures in 1984-85 by the Royal Commission on the "Ocean Ranger" Marine Disaster	...	86,035
Adjustment to prior year's Payables at Year End (PAYE)	123,137	92,386
Sundries	43,841	78,023
	166,978	256,444
Other non-tax revenue--		
Sale of statutory instruments pursuant to the Statutory Instruments Act	719	1,381
Revenue pursuant to the Access to Information Act and Privacy Act	275	672
Sundries	6,273	8,579
	7,267	10,632
Total Department	**174,245**	**267,076**
Canadian Intergovernmental Conference Secretariat		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	701	281
Adjustment to prior year's Payables at Year End (PAYE)	15,693	2
	16,394	283
Proceeds from sales--		
Crown Assets Disposal	...	741
Other non-tax revenue--		
Provincial government contributions	1,564,970	1,351,637
Total Program	**1,581,364**	**1,352,661**
Chief Electoral Officer		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refund of expenditures pertaining to purchases of operating goods or services	34,419	1,279
Capital purchases	624	...
	35,043	1,279
Proceeds from sales--		
Report--Parties' fiscal return	346,540	3,554
Forfeiture of candidates' election deposits	1,000	1,400
	347,540	4,954
Other non-tax revenue--		
Anonymous donations to candidates	...	190
Other	240	971
	240	1,161
Total Program	**382,823**	**7,394**
Commissioner of Official Languages		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	1,900	3,975
Adjustment to prior year's Payables at Year End (PAYE)	270	2,296
	2,170	6,271
Total Program	**2,170**	**6,271**
Economic Council of Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	5,361	85
Adjustment to prior year's Payables at Year End (PAYE)	...	3,874
	5,361	3,959
Other non-tax revenue	285,262	124
Total Program	**290,623**	**4,083**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Public Service Staff Relations Board		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
National Joint Council of the Public Service of Canada--		
Bargaining agents' contribution	24,750	25,000
Central Travel Service--Refund of transportation cost	958	1,384
Miscellaneous recoveries	278	528
Adjustment to prior year's Payables at Year End (PAYE)	1,895	...
	27,881	26,912
Other non-tax revenue--		
Access to information	10	10
Total Program	**27,891**	**26,922**
Security Intelligence Review Committee		
Non-Tax Revenue--		
Refunds of previous years' expenditure	..	107
Other non-tax revenue	55	...
Total Program	**55**	**107**
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	253,827	295,255
Proceeds from sales	347,540	5,695
Other non-tax revenue	1,857,804	1,363,564
Total Ministry	**2,459,171**	**1,664,514**

SECTION 21

1987-88
PUBLIC ACCOUNTS

Public Works

Department
Canada Mortgage and Housing Corporation
Defence Construction (1951) Limited
National Capital Commission

CONTENTS

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Program objectives and activity descriptions	21.2
Ministry summary	21.4
Programs by activity	21.9
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Details of amounts credited to the vote	21.15
Revenue	21.15

Department

Services Program

Objective

To provide the professional, technical, and real property services required by federal Government departments, agencies and other programs of the Department for the construction, acquisition, management, operation and disposal of real property; and to provide the management and administrative services for the Department.

Activity Description

Real Estate Services

The services related to evaluation, survey, acquisition, development, and disposal of real property.

Realty Management Services

The services related to the management, operation and maintenance of real property.

Architectural and Engineering Services

The professional, technical, project management, operational and related advisory services required for the design and construction of buildings, marine and land transportation facilities and related technical development.

Dredging and Fleet Services

Dredging and related fleet services including the acquisition, operation and maintenance of the required marine equipment and related shore based plants.

Corporate and Administrative Services

The executive and general management, policy direction and administrative services for all departmental programs.

Accommodation Program

Objective

To provide accommodation required by federal Government departments and agencies.

Activity Description

Assets Provision and Improvement

The provision for the acquisition and construction of new or improved Crown-owned facilities and supporting infrastructure which forms part of the accommodation portfolio of the Department.

Crown Properties

The provision for the operation and maintenance of Crown-owned facilities forming part of the accommodation portfolio of the Department.

Leased Properties

The provision for lease payments, operation and maintenance of leasehold facilities forming part of the accommodation portfolio of the Department.

Lease-Purchase Properties

The provision for the annual payments, operation and maintenance of lease-purchase facilities forming part of the accommodation portfolio of the Department.

Program Planning and Control

The management of the accommodation portfolio including the development, monitoring and control of capital asset acquisitions and portfolio operating plans to meet the accommodation requirements of clients.

Canada Museums Construction Corporation Inc.

The construction of buildings in the National Capital Region for the National Gallery of Canada, the Canadian Museum of Civilization or any other national museum as the Governor in Council may direct from time to time, including the acquisition, control, administration and disposal of the lands required for the construction.

Government Realty Assets Support Program

Objective

To support the Government's responsibilities for the control and management of real property in the areas of the federal land management policy, design, construction and realty technology, emergency preparedness, special projects, grants in lieu of taxes to local taxing authorities and payments to certain Crown corporations.

Activity Description

Federal Land Development and Management

The advisory and implementation capability which contributes to the management of federal lands and holdings, and the making of contributions for development initiatives under Economic and Regional Development agreements.

Design, Construction and Realty Technology

The research, standards development, information transfer and implementation support on technological improvements related to the design, construction, operation and maintenance of real property.

Emergency Preparedness

The planning and co-ordination of the Department's responsibilities under the federal emergency planning order.

Municipal Grants
The administration and payment of grants in lieu of taxes to taxing authorities in respect of federal properties.

Special Projects
Specific projects, as directed, which have significant impact on the design, construction, maintenance or operation or real property character.

Crown Corporations
Canada Lands Company (Mirabel) Limited-- The management and disposal of the Mirabel peripheral lands.

Canada Lands Company (Vieux-Port de Quebec) Inc.-- The management and the disposal of properties in Vieux-Port de Quebec.

Marine Transportation and Related Engineering Works Program

Objective

To facilitate marine transportation and to support specific related economic and social development goals through the construction, reconstruction, operation, maintenance and subsidization of certain marine facilities.

Activity Description

Locks and Dams
The regulation of water levels and flows, the construction, reconstruction, operation and maintenance of various control dams and locks.

Dry Docks
The construction, reconstruction, operation and maintenance of certain dry docks and contributions under the Dry Docks Subsidies Act.

Program Planning and Control
The management of the program including identification of requirements and priorities, the development of capital and operating plans and the control of resources provided to the program.

Land Transportation and Other Engineering Works Program

Objective

To facilitate land transportation and to support certain related economic and social development goals through the construction, reconstruction, and maintenance of designated highways, bridges and other engineering works.

Activity Description

Highway Systems
The construction, reconstruction and maintenance of designated highway systems and improvements to the Trans-Canada Highways through national parks.

Bridges and Other Engineering Works
The construction, reconstruction, operation and maintenance of designated bridges and other engineering works.

Program Planning and Control
The management of the program including identification of requirements and priorities, the development of capital and operating plans and the control of resources provided to the program.

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

Defence Construction (1951) Limited

Objective

To support the Department of National Defence in the field of construction and property maintenance.

National Capital Commission

Objective

To develop and maintain a Capital which stands as a symbol of identity, a model of unity and a source of pride and inspiration for all Canadians.

PUBLIC ACCOUNTS, 1987-88

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Services Program				
...	137,137,000	...	...	137,137,000	1	**Payments to the Public Works Revolving Fund**				
...	...	1	...	1	1e	Transfer of $18,675,999 from Public Works Vote 15				
...	...	...	18,675,999	18,675,999		Transfer from: Vote 15				
...	...	...	3,740,000	3,740,000		TB Vote 5 [1]				
...	...	...	82,654	82,654		TB Vote 10 [1]				
...	137,137,000	1	22,498,653	159,635,654		Total--Vote 1	159,519,741	115,913	...	154,226,995
					2e	Public Works Revolving Fund--In accordance with Section 33 of the Adjustment of Accounts Act, to increase from $300,000,000 to $450,000,000 the amount by which the aggregate of expenditures made under Section 26 of that Act may exceed the revenues referred to in that section				
...	...	1	...	1	5	Capital expenditures	...	1	...	...
...	15,076,000	...	...	15,076,000	(S)	Minister of Public Works--Salary and motor car allowance	14,637,785	438,215	...	11,133,139
...	39,530	...	1,402	40,932	(S)	Public Works Revolving Fund--Services and Management Account	40,932	...	...	41,098
227,010,358	...	...	...	227,010,358		Increase in authority pursuant to Vote 2e, Appropriation Act No. 6, 1987–88				
...	...	...	150,000,000	150,000,000						
227,010,358	...	...	150,000,000	377,010,358		Total--Public Works Revolving Fund	33,336,998	...	343,673,360	–22,860,708
...	...	...	5,632	5,632	(S)	Federal Court awards	5,632	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	44,947
227,010,358	**152,252,530**	**2**	**172,505,687**	**551,768,577**		**Total Program--Budgetary**	**207,541,088**	**554,129**	**343,673,360**	**142,585,471**
						Accommodation Program				
...	502,911,000	...	...	502,911,000	10	Operating expenditures				
...	...	1	...	1	10e	Transfer of $1,699,999 from Public Works Vote 15				
...	...	...	1,699,999	1,699,999		Transfer from: Vote 15				
...	...	...	5,746	5,746		TB Vote 10 [1]				
...	502,911,000	1	1,705,745	504,616,746		Total--Vote 10	481,133,905	23,482,841	...	455,623,728
...	137,291,000	...	...	137,291,000	15	Capital expenditures				
...	...	...	–18,675,999	–18,675,999		Transfer to: Vote 1				
...	...	...	–1,699,999	–1,699,999		Vote 10				
...	...	...	–1,799,999	–1,799,999		Vote 25				
...	...	...	–623,874	–623,874		Vote 35				
...	...	...	–1,904,000	–1,904,000		Vote 36e				
...	137,291,000	...	–24,703,871	112,587,129		Total--Vote 15	107,451,098	5,136,031	...	94,903,929

...	71,434,000	...	...	71,434,000	20	Payments to Canada Museums Construction Corporation Inc.	68,750,000	2,684,000	...	66,000,096
...	992,000	...	76,840	1,068,840	(S)	Contributions to employee benefit plans	1,068,840	...	...	864,000
...	...	...	663,469	663,469	(S)	Refunds of amounts credited to revenue in previous years	663,469	...	...	2,115,627
...	**712,628,000**	**1**	**-22,257,817**	**690,370,184**		**Total Program--Budgetary**	**659,067,312**	**31,302,872**	**...**	**619,507,380**
						Government Realty Assets Support Program				
...	31,509,000	...	...	31,509,000	25	Operating expenditures				
...	...	1	...	1	25e	Transfer of $1,799,999 from Public Works Vote 15				
...	...	...	1,799,999	1,799,999		Transfer from Vote 15				
...	31,509,000	1	1,799,999	33,309,000		Total--Vote 25	31,109,501	2,199,499	...	58,457,882
...	28,920,000	...	...	28,920,000	30	Capital expenditures				
...	...	...	-1,495,999	-1,495,999		Transfer to: Vote 36e				
...	...	...	-873,999	-873,999		Vote 40				
...	...	...	-1,099,999	-1,099,999		Vote 50				
...	...	...	-2,963,999	-2,963,999		Vote 55				
...	28,920,000	...	-6,433,996	22,486,004		Total--Vote 30	17,111,064	5,374,940	...	...
...	4,709,000	...	...	4,709,000	35	Payments to Canada Lands Company (Mirabel) Limited				
...	...	1	...	1	35e	Transfer of $623,874 from Public Works Vote 15				
...	...	...	623,874	623,874		Transfer from Vote 15				
...	4,709,000	1	623,874	5,332,875		Total--Vote 35	5,332,875	...	...	6,823,052
					36e	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures--To authorize the transfer of $1,904,000 from Public Works Vote 15, and $1,495,999 from Public Works Vote 30, Appropriation Act No. 3, 1987-88 for the purposes of this Vote				
...	...	1	...	1		Transfer from: Vote 15				
...	...	...	1,904,000	1,904,000		Vote 30				
...	...	...	1,495,999	1,495,999		Total--Vote 36e	3,400,000	...	...	3,277,000
...	...	1	3,399,999	3,400,000						
...	4,250,000	...	...	4,250,000	40	Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc.				
...	...	1	...	1	40e	Transfer of $873,999 from Public Works Vote 30				
...	...	...	873,999	873,999		Transfer from Vote 30				
...	4,250,000	1	873,999	5,124,000		Total--Vote 40	5,124,000	...	...	4,951,000
...	295,207,000	...	-22,084,638	273,122,362	(S)	Grants to municipalities and other taxing authorities	273,122,362	...	...	247,229,071
...	210,000	...	16,000	226,000	(S)	Contributions to employee benefit plans	226,000	...	...	670,000
...	...	...	32,501	32,501	(S)	Refunds of amounts credited to revenue in previous years	32,501	...	...	14,414
...	...	...	...	...		Appropriations not required for the current year	...	...	...	954,000
...	**364,805,000**	**4**	**-21,772,262**	**343,032,742**		**Total Program--Budgetary**	**335,458,303**	**7,574,439**	**...**	**322,376,419**

Ministry Summary--*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Marine Transportation and Related Engineering Works Program				
...	7,084,000	...	...	7,084,000	45	Program expenditures	6,640,524	443,476	...	5,985,729
...	180,000	...	...	180,000	(S)	Dry dock subsidy (Dry Docks Subsidies Act)	180,000	...	...	180,000
...	43,000	...	3,000	46,000	(S)	Contributions to employee benefit plans	46,000	...	...	40,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	19,312,904
...	**7,307,000**	**...**	**3,000**	**7,310,000**		**Total Program--Budgetary**	**6,866,524**	**443,476**	**...**	**25,518,633**
						Land Transportation and other Engineering Works Program				
...	27,699,000	...	...	27,699,000	50	Operating expenditures				
...	...	1	...	1	50e	Transfer of $1,099,999 from Public Works Vote 30				
...	...	...	1,099,999	1,099,999		Transfer from Vote 30				
...	27,699,000	1	1,099,999	28,799,000		Total--Vote 50	28,299,701	499,299	...	24,411,891
...	19,013,000	...	...	19,013,000	55	Capital expenditures				
...	...	1	...	1	55e	Transfer of $2,963,999 from Public Works Vote 30				
...	...	...	2,963,999	2,963,999		Transfer from Vote 30				
...	19,013,000	1	2,963,999	21,977,000		Total--Vote 55	21,040,070	936,930	...	17,326,793
...	24,000	...	2,000	26,000	(S)	Contributions to employee benefit plans	26,000	...	...	25,000
...	**46,736,000**	**2**	**4,065,998**	**50,802,000**		**Total Program--Budgetary**	**49,365,771**	**1,436,229**	**...**	**41,763,684**
227,810,358	**1,283,728,530**	**9**	**132,544,606**	**1,643,283,503**		**Total Department--Budgetary**	**1,258,298,998**	**41,311,145**	**343,673,360**	**1,151,751,587**
						Canada Mortgage and Housing Corporation				
...	1,666,075,000	...	...	1,666,075,000	60	Operating expenditures				
...	...	...	15,400	15,400		Transfer from TB Vote 10 [1]				
...	1,666,075,000	...	15,400	1,666,090,400		Total--Vote 60	1,550,230,352	115,860,048	...	1,454,285,967
...	600,000	...	-600,000	...	(S)	Urban renewal contributions	...	...	...	...
...	1,666,675,000	...	-584,600	1,666,090,400		Total--Budgetary	1,550,230,352	115,860,048	...	1,454,285,967
					L65	Advances to Canada Mortgage and Housing Corporation pursuant to the National Housing Act, Section 55. (Gross)	8,300,000	6,500,000	...	4,000,000
...	14,800,000	...	...	14,800,000						
					L70	Advances to Canada Mortgage and Housing Corporation pursuant to the National Housing Act, Section 37.1. (Gross)	8,200,000	2,000,000	...	4,100,000
...	10,200,000	...	...	10,200,000						

					(S)	(L) Loans or guarantees made by the Corporation pursuant to the Canada Mortgage and Housing Corporation Act, Section 22 and the National Housing Act, are as follows:				
100,000,000	...	...	...	100,000,000		Section 10. Special Mortgage and Loan Purchase Fund. Limit $100,000,000 less the balance of the Fund. (Net)	.	...	100,000,000	...
1,733,206,790	...	...	...	1,733,206,790		Section 21 [1] [a]. Advances for direct loans under Parts II, IV–2, VI, VI-I and Sections 58 and 59. Limit $14,500,000,000. (Gross)	32,000,000	...	1,701,206,790	58,600,000
38,500,000	...	...	...	38,500,000		Section 21.1 [4]. Advances for land acquisition for low rental housing. Limit $ 40,000,000. (Gross)	.	...	38,500,000	...
286,000,000	...	...	...	286,000,000		Section 26 [3]. Advances for provincial and municipal urban redevelopment. Limit $351,000,000. (Gross)	...	...	286,000,000	...
249,500,000	...	...	...	249,500,000		Section 27.6 [2]. Advances for neighbourhood improvement. Limit $302,000,000. (Gross)	...	...	249,500,000	...
222,000,000	...	...	...	222,000,000		Section 34.14 [2]. Advances for rehabilitation of existing buildings. Limit $500,000,000. (Gross)	15,500,000	...	206,500,000	11,600,000
9,000,000	...	...	...	9,000,000		Section 39 [1]. Advances for proposal development in housing research and community development. Limit $25,000,000. (Gross)	..	...	9,000,000	...
751,800,000	...	...	...	751,800,000		Section 40 [3]. Advances and reimbursements for public housing joint projects. Limit $2,700,000,000. (Gross)	74,400,000	...	677,400,000	79,200,000
100,000,000	...	...	...	100,000,000		Section 45.1 [7]. Advances and reimbursements for federal-provincial new communities projects. Limit $100,000,000. (Gross)	.	...	100,000,000	...
111,000,000	...	...	...	111,000,000		Section 48 [2]. Advances and reimbursements for student housing projects. Limit $550,000,000. (Gross)		...	111,000,000	...
354,200,000	...	...	...	354,200,000		Section 53 [3]. Advances and reimbursements for water and sewerage projects. Limit $1,674,600,000. (Gross)		...	354,200,000	8,900,000
368,000,000	...	...	...	368,000,000		Section 55 [8]. Advances and reimbursements for unilateral rural and native housing. Limit $400,000,000. (Gross)	28,700,000	...	339,300,000	27,500,000
						(Total of Sections 21 [1][a] to 55[8] gross authorities is $21,142,600,000).				
...	–142,800,000	...	142,800,000	...	(S)	(L) Advances under the National Housing Act	...	...	...	...
4,323,206,790	–117,800,000	...	142,800,000	4,348,206,790		Total non-budgetary	167,100,000	8,500,000	4,172,606,790	193,900,000
...	**1,666,675,000**	**...**	**–584,600**	**1,666,090,400**		**Total Program--Budgetary**	**1,550,230,352**	**115,860,048**	**...**	**1,454,285,967**
4,323,206,790	**–117,800,000**	**...**	**142,800,000**	**4,348,206,790**		**Non-Budgetary**	**167,100,000**	**8,500,000**	**4,172,606,790**	**193,900,000**
						Defence Construction [1951] Limited [2]				
					75	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence	13,550,000	...	...	13,200,000[2]
...	13,550,000	...	...	13,550,000						
...	**13,550,000**	...	...	13,550,000		**Total Program--Budgetary**	13,550,000	...	...	**13,200,000**

Ministry Summary--*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					National Capital Commission				
	47,994,000			47,994,000	80 Payment to the National Capital Commission for operating expenditures				
		4,330,000		4,330,000	80c Payment to the National Capital Commission for operating expenditures				
			71,600	71,600	Transfer from TB Vote 10 [1]				
	47,994,000	4,330,000	71,600	52,395,600	Total--Vote 80	52,150,811	244,789		48,045,902
	28,926,000			28,926,000	85 Payment to the National Capital Commission for capital expenditures				
		10,411,000		10,411,000	85c Payment to the National Capital Commission for capital expenditures				
	28,926,000	10,411,000		39,337,000	Total--Vote 85	39,337,000			3,681,000
	9,840,000			9,840,000	90 Payment to the National Capital Commission for grants and contributions				
		1,680,000		1,680,000	90c Payment to the National Capital Commission for grants and contributions				
	9,840,000	1,680,000		11,520,000	Total--Vote 90	11,520,000			10,718,000
	86,760,000	**16,421,000**	**71,600**	**103,252,600**	**Total Program--Budgetary**	**103,007,811**	**244,789**	**...**	**62,444,902**
227,010,358	**3,050,713,530**	**16,421,009**	**132,031,606**	**3,426,176,503**	**Total Ministry--Budgetary**	**2,925,087,161**	**157,415,982**	**343,673,360**	**2,681,682,456 [2]**
4,323,206,790	**-117,800,000**	**...**	**142,800,000**	**4,348,206,790**	**Non-budgetary**	**167,100,000**	**8,500,000**	**4,172,606,790**	**193,900,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies
Treasury Board Vote 10--Employment initiatives

2 Defence Construction [1951] Limited was transferred from National Defence. Therefore, the previous year's expenditure has been restated by $13,200,000.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Services Program				
								Operating				
227,010,358	1,314,201,530	2	3,822,654	-4,317,833	150,007,034	-1,177,025,000	513,698,745	Services program	169,909,471	115,914	343,673,360	111,720,821
...	-1,177,025,000	...	...	...	...	1,177,025,000	..	Revenue credited to the vote	...	...	...	...
227,010,358	137,176,530	2	3,822,654	-4,317,833	150,007,034	...	513,698,745	Total--Operating	169,909,471	115,914	343,673,360	111,720,821
								Capital				
...	15,076,000	...	...	...	...	...	15,076,000	Services program	14,637,785	438,215	...	11,133,139
								Transfer payments				
...	...	...	...	22,993,832	...	...	22,993,832	Services program	22,993,832	...	...	19,731,511
227,010,358	**152,252,530**	**2**	**3,822,654**	**18,675,999**	**150,007,034**	**...**	**551,768,577**	**Total Program--Budgetary**	**207,541,088**	**554,129**	**343,673,360**	**142,585,471**
								Accommodation Program				
								Operating				
...	237,066,000	...	...	...	135,759	-118,450,000	118,751,759	Crown properties	113,482,354	5,269,405	...	89,528,914
...	356,399,000	...	...	...	1,010	-69,670,000	286,730,010	Leased properties	271,930,823	14,799,187	...	269,052,840
...	95,586,000	1	...	1,699,999	...	-5,461,000	91,825,000	Lease-purchase properties	86,437,298	5,387,702	...	80,100,146
...	8,433,000	...	5,746	...	603,540	...	9,042,286	Program planning and control	11,015,739	-1,973,453	...	19,921,455
...	71,434,000	...	...	...	...	...	71,434,000	Canada Museums Construction Corporation Inc.	68,750,000	2,684,000	...	66,000,096
...	-193,581,000	...	...	...	...	193,581,000	...	Revenue credited to the vote	...	...	...	...
...	575,337,000	1	5,746	1,699,999	740,309	...	577,783,055	Total--Operating	551,616,214	26,166,841	...	524,603,451
								Capital				
...	137,291,000	...	...	-24,703,871	...	...	112,587,129	Assets provision and improvement	107,451,098	5,136,031	...	94,903,929
								Program Summary				
...	137,291,000	...	...	-24,703,871	...	...	112,587,129	Assets provision and improvement	107,451,098	5,136,031	...	94,903,929
...	118,616,000	...	...	...	135,759	...	118,751,759	Crown properties	113,482,354	5,269,405	...	89,528,914
...	286,729,000	...	...	...	1,010	...	286,730,010	Leased properties	271,930,823	14,799,187	...	269,052,840
...	90,125,000	1	...	1,699,999	...	...	91,825,000	Lease-purchase properties	86,437,298	5,387,702	..	80,100,146
...	8,433,000	...	5,746	...	603,540	...	9,042,286	Program planning and control	11,015,739	-1,973,453	...	19,921,455
...	71,434,000	...	...	...	...	...	71,434,000	Canada Museums Construction Corporation Inc.	68,750,000	2,684,000	...	66,000,096
...	**712,628,000**	**1**	**5,746**	**-23,003,872**	**740,309**	**...**	**690,370,184**	**Total Program--Budgetary**	**659,067,312**	**31,302,872**	**...**	**619,507,380**

Programs by Activity--*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Government Realty Assets Support Program				
								Operating				
...	21,741,000	1	...	1,799,999	32,501	...	23,573,501	Federal land development and management	22,474,048	1,099,453	...	29,910,453
...	5,971,000	...	...	...	16,000	...	5,987,000	Design, construction and realty technology	5,120,424	866,576	...	5,959,550
...	1,103,000	...	...	...	...	...	1,103,000	Emergency preparedness	832,579	270,421	...	548,272
...	1,896,000	...	...	...	...	...	1,896,000	Municipal grants	1,730,263	165,737	...	7,501,981
...	121,000	...	...	...	...	...	121,000	Special projects	116,244	4,756	...	1,272
...	8,959,000	3	...	4,897,872	...	...	13,856,875	Crown corporations	13,856,875	...	...	16,005,052
...	39,791,000	4	...	6,697,871	48,501	...	46,537,376	**Total--Operating**	44,130,433	2,406,943	...	59,926,580
								Capital				
...	20,432,000	...	...	-3,786,998	...	...	16,645,002	Federal land development and management	15,048,399	1,596,603	...	6,025,350
...	48,000	...	...	...	...	...	48,000	Design, construction and realty technology	281,601	-233,601	...	112,658
...	5,500,000	...	...	-1,519,999	...	...	3,980,001	Emergency preparedness	261,748	3,718,253	...	...
...	5,000	...	...	...	...	...	5,000	Municipal grants	...	5,000	...	...
...	2,935,000	...	...	-1,126,999	...	...	1,808,001	Special projects	1,519,316	288,685	...	2,425,203
...	28,920,000	...	...	-6,433,996	...	...	22,486,004	**Total--Capital**	17,111,064	5,374,940	...	8,563,211
								Transfer payments				
...	785,000	...	...	...	...	...	785,000	Federal land development and management	1,042,444	-257,444	...	6,653,015
...	52,000	...	...	...	...	...	52,000	Design, construction and realty technology	52,000	...	...	...
...	295,257,000	...	...	...	-22,084,638	...	273,172,362	Municipal grants	273,122,362	50,000	...	247,233,613
...	296,094,000	...	...	...	-22,084,638	...	274,009,362	**Total--Transfer payments**	274,216,806	-207,444	...	253,886,628
								Program Summary				
...	42,958,000	1	...	-1,986,999	32,501	...	41,003,503	Federal land development and management	38,564,891	2,438,612	...	42,588,818
...	6,071,000	...	...	...	16,000	...	6,087,000	Design, construction and realty technology	5,454,025	632,975	...	6,072,208
...	6,603,000	...	...	-1,519,999	...	...	5,083,001	Emergency preparedness	1,094,327	3,988,674	...	548,272
...	297,158,000	...	...	...	-22,084,638	...	275,073,362	Municipal grants	274,852,625	220,737	...	254,735,594
...	3,056,000	...	...	-1,126,999	...	...	1,929,001	Special projects	1,635,560	293,441	...	2,426,475
...	8,959,000	3	...	4,897,872	...	...	13,856,875	Crown corporations	13,856,875	...	...	16,005,052
...	**364,805,000**	**4**	...	**263,875**	**-22,036,137**	...	343,032,742	**Total Program--Budgetary**	335,458,303	**7,574,439**	...	**322,376,419**

								Marine Transportation and Related Engineering Works Program				
								Operating				
...	1,674,000	...	...	...	...	...	1,674,000	Locks and dams	1,325,687	348,313	...	1,278,562
...	3,934,000	...	...	...	...	...	3,934,000	Dry docks	4,249,333	-315,333	...	3,649,210
...	345,000	...	...	...	3,000	...	348,000	Program planning and control	281,844	66,156	...	19,548,293
...	5,953,000	...	...	...	3,000	...	5,956,000	Total--Operating	5,856,864	99,136	...	24,476,065
								Capital				
...	1,174,000	...	...	...	...	...	1,174,000	Locks and dams	829,660	344,340	...	819,488
...	...	...	...	...	...	...	...	Dry docks	...	...	...	43,080
...	1,174,000	...	...	...	...	...	1,174,000	Total--Capital	829,660	344,340	...	862,568
								Transfer payments				
...	180,000	...	...	...	...	...	180,000	Dry docks	180,000	...	...	180,000
								Program Summary				
...	2,848,000	...	...	...	...	...	2,848,000	Locks and dams	2,155,347	692,653	...	2,098,050
...	4,114,000	...	...	...	...	...	4,114,000	Dry docks	4,429,333	-315,333	...	3,872,290
...	345,000	...	...	...	3,000	...	348,000	Program planning and control	281,844	66,156	...	19,548,293
...	7,307,000	...	...	...	3,000	...	7,310,000	**Total Program--Budgetary**	6,866,524	443,476	...	25,518,633
								Land Transportation and Other Engineering Works Program				
								Operating				
...	21,932,000	...	...	...	...	...	21,932,000	Highway systems	21,942,467	-10,467	...	20,328,326
...	5,601,000	1	...	1,099,999	...	...	6,701,000	Bridges and other engineering works	6,125,660	575,340	...	3,916,316
...	190,000	...	...	...	2,000	...	192,000	Program planning and control	257,574	-65,574	...	192,249
...	27,723,000	1	...	1,099,999	2,000	...	28,825,000	Total--Operating	28,325,701	499,299	...	24,436,891
								Capital				
...	19,000,000	1	...	2,963,999	...	...	21,964,000	Highway systems	21,038,642	925,358	...	17,326,019
...	13,000	...	...	...	...	...	13,000	Bridges and other engineering works	1,428	11,572	...	774
...	19,013,000	1	...	2,963,999	...	...	21,977,000	Total--Capital	21,040,070	936,930	...	17,326,793
								Program Summary				
...	40,932,000	1	...	2,963,999	...	...	43,896,000	Highway systems	42,981,109	914,891	...	37,654,345
...	5,614,000	1	...	1,099,999	...	...	6,714,000	Bridges and other engineering works	6,127,088	586,912	...	3,917,090
...	190,000	...	...	...	2,000	...	192,000	Program planning and control	257,574	-65,574	...	192,249
...	46,736,000	2	...	4,063,998	2,000	...	50,802,000	**Total Program--Budgetary**	49,365,771	1,436,229	...	41,763,684
227,010,358	1,283,728,530	9	3,828,400	...	128,716,206	...	1,643,283,503	**Total Department--Budgetary**	1,258,298,998	41,311,145	343,673,360	1,151,751,587

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Canada Mortgage and Housing Corporation				
								Operating				
...	1,666,675,000	...	15,400	...	-600,000	...	1,666,090,400	Canada Mortgage and Housing Corporation	1,550,230,352	115,860,048	...	1,454,285,967
								Non-budgetary				
4,323,206,790	-117,800,000	...	...	...	142,800,000	...	4,348,206,790	Canada Mortgage and Housing Corporation	167,100,000	8,500,000	4,172,606,790	193,900,000
...	**1,666,675,000**	**...**	**15,400**	**...**	**-600,000**	**...**	**1,666,090,400**	**Total Program--Budgetary**	**1,550,230,352**	**115,860,048**	**...**	**1,454,285,967**
4,323,206,790	**-117,800,000**	**...**	**...**	**...**	**142,800,000**	**...**	**4,348,206,790**	**Non-budgetary**	**167,100,000**	**8,500,000**	**4,172,606,790**	**193,900,000**
								Defence Construction (1951) Limited				
								Operating				
...	13,620,000	...	...	...	...	...	13,620,000	Defence Construction (1951) Limited				
...	-70,000	...	...	...	...	...	-70,000	Revenues of the Corporation				
...	13,550,000	...	...	...	...	...	13,550,000	Total	13,550,000	...	...	13,200,000
...	**13,550,000**	**...**	**...**	**...**	**...**	**...**	**13,550,000**	**Total Program--Budgetary**	**13,550,000**	**...**	**...**	**13,200,000**
								National Capital Commission				
								Operating				
...	86,760,000	16,421,000	71,600	...	...	...	103,252,600	National Capital Commission	103,007,811	244,789	...	62,444,902
...	**86,760,000**	**16,421,000**	**71,600**	**...**	**...**	**...**	**103,252,600**	**Total Program--Budgetary**	**103,007,811**	**244,789**	**...**	**62,444,902**
227,010,358	**3,050,713,530**	**16,421,009**	**3,915,400**	**...**	**128,116,206**	**...**	**3,426,176,503**	**Total Ministry--Budgetary**	**2,925,087,161**	**157,415,982**	**343,673,360**	**2,681,682,456**
4,323,206,790	**-117,800,000**	**...**	**...**	**...**	**142,800,000**	**...**	**4,348,206,790**	**Non-budgetary**	**167,100,000**	**8,500,000**	**4,172,606,790**	**193,900,000**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Services Program				
							Grants				
							Services program				
...	...	...	...	22,567,474	...	22,567,474	Grants to Canada Post Corporation in lieu of property taxes paid on behalf of departmental clients	22,567,474	...	...	19,545,974
...	...	...	...	**22,567,474**	...	**22,567,474**	**Total--Grants**	**22,567,474**	...	...	**19,545,974**
							Contributions				
							Services program				
...	...	...	...	361,358	...	361,358	Marine remedial works paid on behalf of departmental clients	361,358	...	...	35,537
...	...	...	...	40,000	...	40,000	Canadian Management Development Institute, paid on behalf of GRAS Program	40,000	...	...	...
...	...	...	...	25,000	...	25,000	Association of Professional Engineers of Nova Scotia, paid on behalf of departmental clients	25,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	..	...	...	150,000
...	...	...	...	**426,358**	...	**426,358**	**Total--Contributions**	**426,358**	...	...	**185,537**
...	...	...	...	**22,993,832**	...	**22,993,832**	**Total Program**	**22,993,832**	...	...	**19,731,511**
							Government Realty Assets Support Program				
							Grants				
...	...	...	...	...	...	...	Federal land development and management Items not required for the current year	...	...	...	2,250,000
							Municipal grants				
...	50,000	...	...	...	...	50,000	Grants to municipalities and other taxing authorities	...	50,000	...	4,542
...	295,207,000	...	...	...	-22,084,638	273,122,362	(S) Grants to municipalities and other taxing authorities	273,122,362	...	...	247,229,071
...	295,257,000	...	...	...	-22,084,638	273,172,362		273,122,362	50,000	...	247,233,613
...	295,257,000	...	...	...	-22,084,638	273,172,362	**Total--Grants**	**273,122,362**	**50,000**	...	**249,483,613**

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Federal land development and management				
							Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment				
...	785,000	...	...	...	...	785,000		1,042,444	-257,444	...	924,459
...	...	...	...	...	...	...	Items not required for the current year	..	...	...	3,478,556
...	785,000	...	...	...	...	785,000		1,042,444	-257,444	...	4,403,015
							Design, construction and realty technology				
...	12,000	...	...	...	...	12,000	Canadian Standards Association	12,000	...	...	...
...	40,000	...	...	...	...	40,000	Construction Management Development Institute	40,000	...	...	...
...	52,000	...	...	...	...	52,000		52,000	...	...	...
...	**837,000**	...	...	...	...	**837,000**	**Total--Contributions**	**1,094,444**	**-257,444**	...	**4,403,015**
							Program Summary by Activity				
...	785,000	...	...	...	...	785,000	Federal land development and management	1,042,444	-257,444	...	6,653,015
...	52,000	...	...	...	...	52,000	Design, construction and realty technology	52,000	...	...	...
...	295,257,000	...	...	...	-22,084,638	273,172,362	Municipal grants	273,122,362	50,000	...	247,233,613
...	**296,094,000**	...	...	...	**-22,084,638**	**274,009,362**	**Total Program**	**274,216,806**	**-207,444**	...	**253,886,628**
							Marine Transportation and Related Engineering Works Program				
							Grants				
							Dry docks				
...	180,000	...	...	...	...	180,000	(S) Dry dock subsidy to Canadian Vickers, Montreal	180,000	...	...	180,000
...	**180,000**	...	...	...	...	**180,000**	**Total Program**	**180,000**	...	...	**180,000**
...	**296,274,000**	...	...	**22,993,832**	**-22,084,638**	**297,183,194**	**Total Department**	**297,390,638**	**-207,444**	...	**273,798,139**
...	**296,274,000**	...	...	**22,993,832**	**-22,084,638**	**297,183,194**	**Total Ministry**	**297,390,638**	**-207,444**	...	**273,798,139**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Services Program			
Budgetary (respendable revenues)			
Services program			
Real estate services	20,588,000	76,085,120	44,496,922
Realty management services	392,508,000	577,202,983	526,473,489
Architectural and engineering services	745,197,000	695,816,385	781,973,698
Dredging and fleet services	18,732,000	21,820,703	27,517,413
Total Program--Budgetary	**1,177,025,000**	**1,370,925,191**	**1,380,461,522**
Accommodation Program			
Budgetary (respendable revenues)			
Crown properties	118,450,000	105,228,059	110,610,102
Leased properties	69,670,000	75,871,191	74,098,327
Lease-purchase properties	5,461,000	8,123,290	9,643,317
Total Program--Budgetary	**193,581,000**	**189,222,540**	**194,351,746**
Total Department--Budgetary	**1,370,606,000**	**1,560,147,731**	**1,574,813,268**
Total Ministry--Budgetary	**1,370,606,000**	**1,560,147,731**	**1,574,813,268**

Revenue

	Current year	Previous year
	$	$
Department		
Services Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	3,986,125	1,271,281
Adjustment to prior year's Payables at Year End (PAYE)	67,635	432,312
	4,053,760	1,703,593
Services and service fees--		
Services under the Access to Information Act	100	280
Services fees credited to the Consolidated Revenue Fund	15,890,284	4,576,117
	15,890,384	4,576,397
Other non-tax revenue		14,478,094
Total Program	**19,944,144**	**20,758,084**
Accommodation Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	1,099,109	1,521,135
Adjustment to prior year's Payables at Year End (PAYE)	40,516	235
	1,139,625	1,521,370
Services and service fees--		
Services fees credited to the Consolidated Revenue Fund		8
Proceeds from sales--		
Sales of surplus assets to other than Crown Assets Disposal Corporation		-38,498
Total Program	1,139,625	**1,482,880**

Revenue--*Continued*

	Current year	Previous year
	$	$
Government Realty Assets Support Program		
Non-Tax Revenue--		
Return on investments [1]--		
Loans, investments and advances--		
Burgeo Leasing Ltd	10,354	11,048
Eurocan Pulp and Paper Co. Ltd	58,041	85,083
Other accounts--		
Gulf Oil Canada Ltd	283,059	294,437
Electrical Reduction Co. Ltd	83,198	92,920
Town of Mount Pearl	...	1,142
Rental income from properties--		
Residential buildings	4,239,903	2,199,184
Office and administrative buildings	3,737,923	2,373,806
Other rentals	98,189	146,490
Canada Lands Company (Vieux-Port de Québec) Inc.	...	4,842
Sundries--Other	1,427	...
	8,512,094	5,208,952
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	315,280	7,008
Adjustment to prior year's Payables at Year End (PAYE)	23,671	...
	338,951	7,008
Services and service fees	125	126
Proceeds from sales--		
Sales of surplus assets to other than Crown Assets Disposal Corporation	21,162	302,026
Sale of real estate	71,286,106	60,107,412
Sale of energy	513,938	1,438,340
Sundries	453	324
	71,821,659	61,848,102
Other non-tax revenue	33,687,065	801,187
Total Program	**114,359,894**	**67,865,375**
Marine Transportation and Related Engineering Works Program		
Non-Tax Revenue--		
Return on investments [1]--		
Other accounts--		
Rental income from properties--		
Other rentals	...	605
Refunds of previous years' expenditure	917	5,763
Privileges, licences and permits--		
Earnings on dry docks	484,062	314,550
Services fees credited to the Consolidated Revenue Fund	...	874
	484,062	315,424
Services and service fees--		
Earnings on dry docks	1,219,079	866,431
Services fees credited to the Consolidated Revenue Fund	1,293	...
	1,220,372	866,431
Other non-tax revenue	11,904	6,547
Total Program	**1,717,255**	**1,194,770**
Land Transportation and Other Engineering Works Program		
Non-Tax Revenue--		
Return on investments [1]--		
Other accounts--		
Rental income from properties--		
Other rentals	1,620	1,121
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	4,409	177,832
Adjustment to prior year's Payables at Year End (PAYE)	2,195	...
	6,604	177,832
Privileges, licences and permits--		
New Westminster River Railway Bridge	3,524,404	2,941,416
Other non-tax revenue	500	450
Total Program	**3,533,128**	**3,120,819**
Total Department	**140,694,046**	**94,421,928**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Canada Mortgage and Housing Corporation		
Non-Tax Revenue--		
Return on investments--		
Loans, investments and advances--		
Canada Mortgage and Housing Corporation--		
Interest	825,283,628	841,482,474
Transfer of profit	27,884,609	24,567,317
	853,168,237	866,049,791
Refunds of previous years' expenditure--		
Excess billing under Part V of the National Housing Act	8,306	5,211,034
Adjustment to prior year's Payables at Year End (PAYE)	39,346,616	36,153,439
	39,354,922	41,364,473
Proceeds from sales--		
Sale of properties	67,812	100,854
Other non-tax revenue--		
Urban renewal recoveries	1,474,172	1,788,502
Sundry	21,757,631	20,252,282
	23,231,803	22,040,784
Total Program	**915,822,774**	**929,555,902**
National Capital Commission		
Non-Tax Revenue--		
Other non-tax revenue--		
Cash, per Treasury Board Instruction	...	3,500,099
Total Program	**...**	**3,500,099**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	**861,681,951**	**871,260,469**
Refunds of previous years' expenditure	**44,894,779**	**44,780,039**
Privileges, licences and permits	**4,008,466**	**3,256,840**
Services and service fees	**17,110,881**	**5,442,962**
Proceeds from sales	**71,889,471**	**61,910,458**
Other non-tax revenue	**56,931,272**	**40,827,161**
Total Ministry	**1,056,516,820**	**1,027,477,929**

[1] Interest unless otherwise indicated.

SECTION 22

1987-88
PUBLIC ACCOUNTS

Regional Industrial Expansion

Department
Cape Breton Development Corporation
Federal Business Development Bank
Investment Canada

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Department

Objective

To increase overall industrial, commercial and tourism activity in all parts of Canada and in the process reduce economic disparity across Canada.

Activity Description

Business Climate

To foster a business climate which encourages the development of new products and processes, entrepreneurship and economic growth; support for institutions, associations and other levels of Government which provide common information and services of general use to industry and accurate economic and business intelligence to the private sector; support for studies, seminars, common services, economic, business, technological institutes and centres in order to maintain a favourable business climate; the establishment and delivery of industrial infrastructure initiatives and other capital intensive programs.

Innovation

To establish a broad innovation capability in the private sector and induce investment in strategically important technologies; provide support for studies, applied research, product/process development and design and engineering projects which develop new products/processes for the marketplace.

Industrial, Commercial and Tourism Development

To stimulate the establishment of Canadian businesses with particular emphasis given to locational considerations; support improved productivity and modernization of Canadian industry, provide financial assistance for studies,machinery, equipment, plant and working capital directly related to increasing productivity, modernization or expansion; support industrial restructuring and renewal for firms and communities requiring exceptional economic adjustment measures; assistance to provide incremental social capital to facilitate economic and socio-economic development in areas and regions requiring special measures; the improvement of access to employment opportunities through socio-economic development initiatives; the analysis and evaluation of the competitiveness of Canadian attractions, facilities and services in the national and international tourism environment; identification of deficiencies in the performance of industry and its exploitation of market opportunities; co-operation with private industry and the provinces in the initiation and formulation of tourism industry development policies and plans.

Marketing

To identify, develop and exploit international and domestic market opportunities, tourism market trends and developments; support a range of corporate marketing activity including market research; increasing Canadian firms' knowledge of sales opportunities and facilitating participation in promotional events, both at home and abroad; the identification of high potential target markets for travel to and within Canada; co-operation with provincial and territorial governments and the private sector in promoting travel in Canada to potential foreign visitors, and awareness of the importance of tourism to the economy.

Administration

To provide executive direction and support services including information services.

Cape Breton Development Corporation

Objective

To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

To promote industrial development on Cape Breton Island and, in concert with the Department of Regional Industrial Expansion, and the Province of Nova Scotia, to improve opportunities for productive employment.

Federal Business Development Bank

Objective

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice, giving particular consideration to the needs of small business enterprises.

Investment Canada

Objective

To contribute to Canada's economic growth by being a catalyst and the focal point for public and private efforts to foster increased investment which benefits Canada.

Activity Description

Investment Development

Encourage business investment by appropriate means; assist Canadian businesses to exploit opportunities for investment and technological advancement; carry out research and analysis pertaining to domestic and international investment;provide investment information services and other investment services to facilitate economic growth in Canada; assist in the development of industrial and economic policies that affect investment in Canada; ensure that the notification and the review of investments are carried out as required by legislation.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	220,388,500	...	...	220,388,500	1	Operating expenditures				
...	...	8,375,000	...	8,375,000	1b	Operating expenditures				
					1e	Operating expenditures--To provide that the aggregate amount of insurance outstanding at any time in respect of the de Havilland DHC–7 and DHC–8 aircraft, for the purposes described in Industry, Trade and Commerce Vote 1a, subparagraph (ii) Appropriation Act No. 1, 1980–81 does not exceed $625,000,000 and $250,000,000 U.S.				
...	...	1	...	1						
...	...	...	158,296	158,296		Transfer from TB Vote 10 [1]				
...	220,388,500	8,375,001	158,296	228,921,797		Total--Vote 1	216,075,041	12,846,756	...	222,652,698
...	1,295,000	...	...	1,295,000	5	Textile and Clothing Board--Operating expenditures	1,221,977	73,023	...	1,051,470
...	849,101,000	...	...	849,101,000	10	Grants and contributions				
...	...	347,576,000	...	347,576,000	10b	Grants and contributions				
...	...	1	...	1	10e	Grants and contributions				
...	...	...	–79,810,091	–79,810,091		Reserved allotment--Over-expenditure of previous year's authority				
...	...	...	–399,999	–399,999		Transfer to Vote 15				
...	849,101,000	347,576,001	–80,210,090	1,116,466,911		Total--Vote 10	940,810,384	175,656,527	...	878,782,237
					11e	Pursuant to Section 18 of the Financial Administration Act, to forgive certain debts due Her Majesty the Queen in Right of Canada	31,796,099	...	...	...
...	...	31,796,099	...	31,796,099						
...	713,000	...	...	713,000	15	Payments to Canadian Patents and Development Limited				
					15e	Transfer of $399,999 from Regional Industrial Expansion Vote 10				
...	...	1	...	1						
...	...	...	399,999	399,999		Transfer from Vote 10				
...	713,000	1	399,999	1,113,000		Total--Vote 15	1,113,000	...	...	478,000
					(S)	Minister of Regional Industrial Expansion--Salary and motor car allowance	45,975	...	...	35,784
...	39,530	...	6,445	45,975						
...	52,200,000	...	–28,951,811	23,248,189	(S)	Liabilities under the Small Businesses Loans Act	23,248,189	...	...	37,060,173
					(S)	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	1,348,308	...	...	3,821,300
...	8,000,000	...	–6,651,692	1,348,308						
...	18,930,000	...	1,443,000	20,373,000	(S)	Contributions to employee benefit plans	20,373,000	...	...	19,106,636
					(S)	Refunds of amounts credited to revenue in previous years	976,115	...	...	19,323
...	...	...	976,115	976,115						

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	85,000	85,000	(S)	Loan guarantee payments under the Regional Development Incentives Act	85,000	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,360,946
...	1,150,667,030	387,747,102	-112,744,738	1,425,669,394		Total budgetary	1,237,093,088	188,576,306	...	1,165,368,567
					L20	Advances for the acquisition and disposal of capital stocks when such action would protect the Crown. (Gross)		300,000	...	...
...	300,000	...	...	300,000						
...	500,000	110,000,000	...	110,500,000	L25b	Loans assisting manufacturing, processing or service industries. (Gross)	110,000,000	500,000	...	...
...	15,400,000	...	-15,400,000[2]	...	L30	Payments under the Atlantic Fisheries Restructuring Act	...	...	...	...
1,948,436	...	...	...	1,948,436	L97b	Advances to regional offices and employees posted abroad. Appropriation Act No. 1, 1970. Limit $1,950,000. (Net)	...	...	1,948,436	...
1,948,436	16,200,000	110,000,000	-15,400,000	112,748,436		Total non-budgetary	110,000,000	800,000	1,948,436	...
...	1,150,667,030	387,747,102	-112,744,738	1,425,669,394		**Total Department--Budgetary**	1,237,093,088	188,576,306	...	1,165,368,567
1,948,436	16,200,000	110,000,000	-15,400,000	112,748,436		**Non-budgetary**	110,000,000	800,000	1,948,436	...
						Cape Breton Development Corporation				
					35	Payments to the Cape Breton Development Corporation covering mining losses in 1987–88	1,672,227	81,773	...	17,685,203
...	1,754,000	...	...	1,754,000						
					40	Payments to the Cape Breton Development Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	89,163,278	9,496,722	...	135,597,000
...	98,660,000	...	...	98,660,000						
					45	Payments to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act	10,600,000	...	...	10,600,000
...	10,600,000	...	...	10,600,000						
...	111,014,000	...	...	111,014,000		Total budgetary	101,435,505	9,578,495	...	163,882,203
					L40a	Advances to the Corporation pursuant to the Cape Breton Development Corporation Act, Section 19[2] as amended by Appropriation Act No. 4, 1975. Limit $25,000,000. (Net)				
17,977,784	...	...	...	17,977,784			14,896,279	...	3,081,505	4,378,797
...	111,014,000	...	...	111,014,000		**Total Program--Budgetary**	101,435,505	9,578,495	...	163,882,203
17,977,784	...	...	...	17,977,784		**Non-budgetary**	14,896,279	...	3,081,505	4,378,797

						Federal Business Development Bank				
...	26,449,000	...	...	26,449,000	50	**Payments to the Federal Business Development Bank**				
...	...	...	566,197	566,197		**Transfer from TB Vote 10** [1]				
...	26,449,000	...	566,197	27,015,197		**Total--Vote 50**	26,765,389	249,808	...	26,850,855
					51e	**Payment to the Federal Business Development Bank for the purposes of Section 20 of the Federal Business Development Bank Act**	23,000,000	...	...	...
...	...	23,000,000	...	23,000,000						
					(S)	**Payments to the Federal Business Development Bank pursuant to Sections 28 and 31 of the Federal Business Development Bank Act**	26,765,389	...	76,400,000	28,000,000
69,400,000	35,000,000	...	...	104,400,000		**Capital paid in, under authority of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross)**				
69,400,000	61,449,000	23,000,000	566,197	154,415,197		**Total budgetary**	77,765,389	249,808	76,400,000	54,850,855
					(S)	**(L) The aggregate of loans, direct liabilities and contingent liabilities of the Federal Business Development Bank is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed $3.2 billion. (Net)**	51,000,000	...	1,295,603,000	-93,000,000
1,228,324,645	...	...	16,278,355	1,244,603,000						
69,400,000	**61,449,000**	**23,000,000**	**566,197**	**154,415,197**		**Total Program--Budgetary**	77,765,389	**249,808**	**76,400,000**	**54,850,855**
1,228,324,645	**...**	**...**	**16,278,355**	**1,244,603,000**		**Non-budgetary**	-51,000,000	**...**	**1,295,603,000**	**-93,000,000**
						Investment Canada				
...	8,257,000	...	...	8,257,000	55	**Program expenditures**				
...	...	300,000	...	300,000	55e	**Program expenditures**				
...	8,257,000	300,000	...	8,557,000		**Total--Vote 55**	8,520,245	36,755	...	8,212,560
...	846,000	...	64,000	910,000	(S)	**Contributions to employee benefit plans**	910,000	...	...	865,842
...	**9,103,000**	**300,000**	**64,000**	**9,467,000**		**Total Program--Budgetary**	9,430,245	**36,755**	**...**	**9,078,402**
69,400,000	**1,332,233,030**	**411,847,102**	**-112,114,541**	**1,700,565,591**		**Total Ministry--Budgetary**	1,425,724,227	**198,441,364**	**76,400,000**	**1,393,180,027**
1,248,250,865	**16,200,000**	**110,000,000**	**878,355**	**1,375,329,220**		**Non-budgetary**	73,896,279	**800,000**	**1,300,632,941**	**-88,621,203**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 10--Employment initiatives.

2 This amount was transferred to Treasury Board (Privatization and Regulatory Affairs).

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	43,762,000	7,230,798	28,493	...	260,900	...	51,282,191	Business climate	48,512,178	2,770,013	...	41,914,902
...	24,551,000	4,017,110	15,830	...	144,944	...	28,728,884	Innovation	26,951,210	1,777,674	...	27,111,431
...	79,210,000	13,256,463	52,237	...	478,316	...	92,997,016	Industrial, commercial and tourism development	88,938,993	4,058,023	...	81,049,254
...	48,375,000	8,034,220	31,660	...	289,888	...	56,730,768	Marketing	53,902,420	2,828,348	...	48,771,502
...	44,346,030	7,632,509	30,076	...	275,397	...	52,284,012	Administration	51,207,291	1,076,721	...	41,139,598
...	240,244,030	40,171,100	158,296	...	1,449,445	...	282,022,871	Total--Operating	269,512,092	12,510,779	...	239,986,687
								Capital				
...	180,000	...	...	64,000	169,776	...	413,776	Business climate	347,856	65,920	...	592,038
...	112,000	...	...	40,000	106,111	...	258,111	Innovation	217,411	40,700	...	382,943
...	314,000	...	...	112,000	212,108	...	638,108	Industrial, commercial and tourism development	523,748	114,360	...	1,177,232
...	281,000	...	...	100,000	265,275	...	646,275	Marketing	543,525	102,750	...	688,886
...	235,000	1	...	83,999	222,845	..	541,845	Administration	456,575	85,270	...	581,087
...	1,122,000	1	...	399,999	976,115	...	2,498,115	Total--Capital	2,089,115	409,000	...	3,422,186
								Transfer payments				
...	103,267,000	38,233,360	...	-44,000	-12,695,485	...	128,760,875	Business climate	106,194,748	22,566,127	...	110,627,755
...	201,028,000	76,466,720	...	-88,000	-25,390,970	...	252,015,750	Innovation	212,389,496	39,626,254	...	245,433,595
...	574,123,000	218,972,880	...	-252,000	-72,625,505	...	720,218,375	Industrial, commercial and tourism development	608,291,284	111,927,091	...	551,715,918
...	30,883,000	13,903,041	...	-15,999	-4,616,634	...	40,153,408	Marketing	38,616,353	1,537,055	...	14,182,426
...	909,301,000	347,576,001	...	-399,999	-115,328,594	...	1,141,148,408	Total--Transfer payments	965,491,881	175,656,527	...	921,959,694
								Non-budgetary				
1,948,436	16,200,000	110,000,000	-15,400,000 [1]	...	...	...	112,748,436	Industrial, commercial and tourism development	110,000,000	800,000	1,948,436	...
								Departmental Summary				
...	147,209,000	45,464,158	28,493	20,000	-12,264,809	...	180,456,842	Business climate	155,054,782	25,402,060	...	153,134,695
...	225,691,000	80,483,830	15,830	-48,000	-25,139,915	...	281,002,745	Innovation	239,558,117	41,444,628	...	272,927,969
...	653,647,000	232,229,343	52,237	-140,000	-71,935,081	...	813,853,499	Industrial, commercial and tourism development--Budgetary	697,754,025	116,099,474	...	633,942,404
1,948,436	16,200,000	110,000,000	-15,400,000	...	...	...	112,748,436	Non-budgetary	110,000,000	800,000	1,948,436	...
...	79,539,000	21,937,261	31,660	84,001	-4,061,471	...	97,530,451	Marketing	93,062,298	4,468,153	...	63,642,814
...	44,581,030	7,632,510	30,076	83,999	498,242	...	52,825,857	Administration	51,663,866	1,161,991	...	41,720,685
...	**1,150,667,030**	**387,747,102**	**158,296**	**...**	**-112,903,034**	**...**	**1,425,669,394**	**Total Department--Budgetary**	**1,237,093,088**	**188,576,306**	**...**	**1,165,368,567**
1,948,436	**16,200,000**	**110,000,000**	**-15,400,000** [1]	**...**	**...**	**...**	**112,748,436**	**Non-budgetary**	**110,000,000**	**800,000**	**1,948,436**	**...**

								Cape Breton Development Corporation				
								Operating				
...	12,354,000	...	...	...	...	..	12,354,000	Cape Breton Development Corporation	12,272,227	81,773	...	28,285,203
								Capital				
...	98,660,000	...	...	...	...	...	98,660,000	Cape Breton Development Corporation	89,163,278	9,496,722	...	135,597,000
								Non-budgetary				
17,977,784	...	...	...	...	...	...	17,977,784	Cape Breton Development Corporation	14,896,279	...	3,081,505	4,378,797
...	**111,014,000**	...	...	...	...	...	**111,014,000**	**Total Program--Budgetary**	**101,435,505**	**9,578,495**	...	**163,882,203**
17,977,784	...	...	...	...	...	...	**17,977,784**	**Non-budgetary**	**14,896,279**	...	**3,081,505**	**4,378,797**
								Federal Business Development Bank				
								Operating				
69,400,000	61,449,000	23,000,000	566,197	...	.	..	154,415,197	Federal Business Development Bank	77,765,389	249,808	76,400,000	54,850,855
								Non-budgetary				
1,228,324,645	...	...	...	...	16,278,355	...	1,244,603,000	Federal Business Development Bank	–51,000,000	...	1,295,603,000	–93,000,000
69,400,000	**61,449,000**	**23,000,000**	**566,197**	...	...	...	**154,415,197**	**Total Program--Budgetary**	**77,765,389**	**249,808**	**76,400,000**	**54,850,855**
1,228,324,645	...	...	...	...	**16,278,355**	...	**1,244,603,000**	**Non-budgetary**	**–51,000,000**	...	**1,295,603,000**	**–93,000,000**
								Investment Canada				
								Operating				
...	9,073,000	300,000	...	...	64,000	...	9,437,000	Investment development	9,400,245	36,755	...	8,755,027
								Capital				
...	30,000	...	...	...	...	...	30,000	Investment development	30,000	...	...	323,375
...	**9,103,000**	**300,000**	...	...	**64,000**	...	**9,467,000**	**Total Program--Budgetary**	**9,430,245**	**36,755**	...	**9,078,402**
69,400,000	**1,332,233,030**	**411,047,102**	**724,493**	...	**–112,839,034**	...	**1,700,565,591**	**Total Ministry--Budgetary**	**1,425,724,227**	**198,441,364**	**76,400,000**	**1,393,180,027**
1,248,250,865	**16,200,000**	**110,000,000**	**–15,400,000**[1]	...	**16,278,355**	...	**1,375,329,220**	**Non-budgetary**	**73,896,279**	**800,000**	**1,300,632,941**	**–88,621,203**

1 This amount was transferred to Treasury Board under Privatization and Regulatory Affairs.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	Department	Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Grants				
...	571,000	...	...	...	...	571,000	Grants under the Industrial and Regional Development Act	14,000	557,000	...	62,000
...	1,000,000	...	...	...	...	1,000,000	Grants under the Native Economic Development Program	393,863	606,137	...	541,222
...	500,000	...	...	...	...	500,000	Grants to non-profit organizations to promote economic co-operation and development	500,000	...	...	487,000
...	6,000	...	...	...	...	6,000	Grants under the Canada Awards for Excellence Program	...	6,000	...	4,400
...	...	600,000	...	...	...	600,000	Grant to the Winter Cities Conference Corporation	600,000	...	...	...
...	...	9,000,001	...	1,000,000	...	10,000,001	Grants under the Special Program for the Laprade Region	10,000,000	1	...	...
...	...	1,000,000	...	...	...	1,000,000	Grant to Moncton Regional Development Initiatives Board	1,000,000	...	...	...
...	...	...	...	20,000	...	20,000	Grant to L J D'Amore and Associates Limited	20,000	...	...	...
...	...	...	...	50,000	...	50,000	Grant to Traversée internationale du Lac St-Jean Inc.	50,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	20,535,691
...	2,077,000	10,600,001	...	1,070,000	...	13,747,001	**Total--Grants**	12,577,863	1,169,138	...	21,630,313
							Contributions				
...	210,580,000	177,976,000	...	−1,469,999	−79,810,091	307,275,910	Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	356,827,065	−49,551,155	...	275,354,733
...	205,000,000	25,000,000	...	...	...	230,000,000	Contributions under the Defence Industry Productivity Program	251,123,605	−21,123,605	...	189,206,724
...	224,202,000	50,000,000	...	...	...	274,202,000	Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/General Development Agreements with provinces	118,993,783	155,208,217	...	146,858,218
...	13,500,000	6,000,000	...	...	...	19,500,000	Contributions under the Agricultural and Rural Development Act	15,559,056	3,940,944	...	18,908,958
...	19,000,000	...	...	...	...	19,000,000	Contributions under the Shipbuilding Industry Assistance Program	2,608,380	16,391,620	...	13,806,658
...	9,769,000	...	...	...	...	9,769,000	Contributions under the Western Transportation Industrial Development Program	4,191,722	5,577,278	...	6,749,307
...	450,000	...	...	...	...	450,000	Contributions to non-profit organizations and commercial operations in support of tourism	3,274,347	−2,824,347	...	2,736,434

...	75,224,000	...	...	...	...	75,224,000	Contributions under the Native Economic Development Program	41,702,093	33,521,907	...	42,734,904
...	53,900,000	...	...	...	...	53,900,000	Contributions under the Canadian Industrial Renewal Regulations	62,195,513	-8,295,513	...	73,188,629
...	5,000,000	...	...	...	...	5,000,000	Contributions to stimulate economic activity in the Cape Breton designated area	4,950,020	49,980	...	1,667,922
...	2,800,000	...	...	...	...	2,800,000	Contributions under the Atlantic Enterprise Program	40,845	2,759,155	...	1,300
...	1,500,000	6,100,000	...	...	...	7,600,000	Contribution to GMC/Suzuki	7,085,048	514,952	...	...
...	4,700,000	...	...	...	...	4,700,000	Contribution to The Innovation and Entrepreneurial Management Corporation of Canada Inc. and the Société en commandite pour la création d'entreprises	4,217,815	482,185	...	...
...	18,000,000	...	...	...	...	18,000,000	Contribution to Petromont Limited	23,561,595	-5,561,595	...	19,211,264
...	1,000,000	1,600,000	...	...	...	2,600,000	Contributions under the Technology Outreach Program and the Technology Opportunities in Europe Program	8,723,269	-6,123,269	...	6,616,264
...	949,000	...	...	...	...	949,000	Contribution to the Footwear and Leather Institute of Canada	866,439	82,561	...	60,578
...	850,000	...	...	...	...	850,000	Contributions under the Service Industries Program	999,160	-149,160	...	...
...	350,000	...	...	...	...	350,000	Contributions for the Physical Distribution Advisory Services	...	350,000	...	...
...	150,000	...	...	...	...	150,000	Contributions to non-profit organizations to promote economic co-operation and development	158,876	-8,876	...	...
...	100,000	...	...	...	...	100,000	Contributions under the Central Ontario Tornado Damage Business Assistance Program	96,035	3,965	...	...
...	...	...	...	...	85,000	85,000	(S) Loan guarantee payments under the Regional Development Incentives Act	85,000	...	...	...
...	52,200,000	...	...	...	-28,951,811	23,248,189	(S) Liabilities under the Small Businesses Loans Act	23,248,189	...	...	37,060,173
...	8,000,000	...	...	...	-6,651,692	1,348,308	(S) Insurance payments under the Enterprise Development Program	1,348,308	...	...	3,821,300
...	...	8,000,000	...	...	...	8,000,000	Contributions to specialty shippers	...	8,000,000	...	...
...	...	4,000,000	...	...	...	4,000,000	Contributions under the Acid Rain Abatement Program	4,000,000	...	...	...
...	...	13,300,000	...	...	...	13,300,000	Contributions under the Special Program for the Laprade Region	515,486	12,784,514	...	...
...	...	27,000,000	...	...	...	27,000,000	Contributions to Versatile Pacific Shipyards Inc.	16,542,369	10,457,631	...	...
...	...	5,000,000	...	...	...	5,000,000	Contributions under the Special Northern Ontario Development Fund	...	5,000,000	...	...
...	...	9,100,000	...	...	...	9,100,000	Contribution for the rationalization of Ontario shipyards	...	9,100,000	...	...
...	...	3,900,000	...	...	...	3,900,000	Contributions for development of advanced train control system program	...	3,900,000	...	...
...	...	...	...	...	...		Items not required for the current year		...	...	62,346,015
...	**907,224,000**	**336,976,000**	...	**-1,469,999**	**-115,328,594**	1,127,401,407	**Total--Contributions**	952,914,018	**174,487,389**	...	**900,329,381**
...	**909,301,000**	**347,576,001**	...	**-399,999**	**-115,328,594**	1,141,148,408	**Total Department**	965,491,881	**175,656,527**	...	**921,959,694**
...	**909,301,000**	**347,576,001**	...	**-399,999**	**-115,328,594**	1,141,148,408	Total Ministry	965,491,881	**175,656,527**	...	**921,959,694**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Federal Business Development Bank			
Non-budgetary (respendable receipts)			
Federal Business Development Bank Loan repayments, (Net)	...	51,000,000	93,000,000
Total Program--Non-budgetary	...	51,000,000	93,000,000
Total Ministry--Non-budgetary	...	51,000,000	93,000,000

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Return on investments [1]--		
Loans, investments and advances--		
Federal Business Development Bank	2,553,264	10,172,264
Teleglobe Canada	17,708	120,919
Atlantic Development Board carry-over projects	480,339	458,870
Atlantic Provinces Power Development Act	11,384,666	11,725,856
Special areas and highways agreement	10,154,423	21,071,853
Mainland Investments Limited	32,131	70,000
Comprehensive development plan agreement	...	900,352
Newfoundland and Labrador Development Corporation Limited	...	23,777
Industrial and regional development program	70,517	109,721
Manufacturing, processing and service industries in Canada	89,933	150,644
Other accounts--		
Eldorado Nuclear Limited	...	1,198,595
Baie Verte Mines	...	6,201,477
	24,782,981	52,204,328
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	64,802,466	65,436,507
Adjustment to prior year's Payables at Year End (PAYE)	7,399,227	7,800,355
	72,201,693	73,236,862
Services and service fees--		
Loan guarantee fees	7,933,596	9,767,166
Access to information fees	...	522
Tourism research information	...	9,778
	7,933,596	9,777,466
Other non-tax revenue--		
Agriculture and Rural Development Act (ARDA)--Projects and miscellaneous recoveries	1,328,386	2,147,103
Premium, discount and exchange	...	723
	1,328,386	2,147,826
Total Department	**106,246,656**	**137,366,482**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Investment Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	43,015	91,456
Adjustment to prior year's Payables at Year End (PAYE)	-24,311	234,703
	18,704	326,159
Services and service fees	20	65
Total Program	**18,724**	**326,224**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	**24,782,981**	**52,204,328**
Refunds of previous years' expenditure	**72,220,397**	**73,563,021**
Services and service fees	**7,933,616**	**9,777,531**
Other non-tax revenue	**1,328,386**	**2,147,826**
Total Ministry	**106,265,380**	**137,692,706**

[1] Interest unless otherwise indicated.

SECTION 23

1987-88
PUBLIC ACCOUNTS

Science and Technology

Ministry of State
National Research Council of Canada
Natural Sciences and Engineering Research Council
Science Council of Canada

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Program objectives and activity descriptions	23.2
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Revenue	23.12

Ministry of State

Objective

To encourage the development and use of science and technology in support of national goals.

Activity Description

Policy Development

Develop policies for the support of science and technology; develop policies for and advise on the application of scientific and technical resources to national issues, foster use of scientific and technological knowledge in the formulation and development of public policy; provide a policy and program review and evaluation capability; provide a secretariat support for task project committees.

National Research Council of Canada

Objective

To create and to acquire scientific, engineering and technical knowledge and information; and to promote and to provide for their use in meeting Canadian needs for economic, regional and social development.

Activity Description

National Competence in the Natural Sciences and Engineering

Research undertaken to build and maintain national competence in the natural sciences and engineering, to acquire knowledge and to gain the understanding that is essential to future applications in science and technology.

Research on Problems of Economic and Social Importance

Performance and promotion of research and development aimed at the solution of problems of economic and social importance including building and construction,energy, environmental quality, food, health, public safety and transportation.

Research in Direct Support of Industrial Innovation and Development

Performance and promotion of research, development and related activities for the advancement of technology required for industrial development, including technology transfer, financial assistance, co-operative projects and technical services aimed directly at strengthening the research, development and innovative capacity of industry in Canada.

National Facilities

Provision of national research and development facilities as a service to industry, governments and universities.

Research and Services Related to Physical Standards

Research and services in the field of physical standards, including support of national and international activities.

Scientific and Technical Information

Selection, acquisition, analysis, storage, retrieval and transfer of published and machine readable scientific and technical information; development of validated scientific numeric data; implementation and maintenance of a Canadian network of scientific and technical information services; development of procedures, processes and standards for inter-system exchanges with other national and international networks and services; enhancement of these processes by the application of technology to improve efficiency and productivity; publication of the Canadian Journals of Research.

Administrative and Special Support Services

Administrative support including financial and personnel services; special services including operation and maintenance of National Research Council buildings and facilities, central computer services; all services for programs of the Council; and grants in support of international scientific affiliations.

Natural Sciences and Engineering Research Council

Objective

To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Activity Description

Grants and Scholarships

Grants and scholarships awarded to selected individuals and groups in support of research, highly qualified manpower training and research-related activities.

Administration

Operations in support of the granting process.

Science Council of Canada

Objective

To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Activity Description

Operations

Assessment of Canada's scientific and technological resources, requirements and potentialities and making reports and recommendations thereon, as well as raising public awareness of Canada's scientific and technological problems and opportunities and the interdependence of the public, governments, industries and universities in the development and use of science and technology.Publication of studies and reports prepared for the use of Council is at the discretion of the Council. The Council has a small secretariat which provides executive, professional, administrative and technical support.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Ministry of State				
...	11,251,000	...	...	11,251,000	1	Operating expenditures				
...	...	5,949,840	...	5,949,840	1c	Operating expenditures				
...	...	1	...	1	1e	Transfer of $1,596,999 from Science and Technology Vote 5				
...	...	...	1,596,999	1,596,999		Transfer from: Vote 5				
...	...	...	331,093	331,093		TB Vote 5 [1]				
...	11,251,000	5,949,841	1,928,092	19,128,933		Total--Vote 1	17,749,042	1,379,891	...	11,534,973
...	14,804,000	...	...	14,804,000	5	Grants and contributions				
...	...	2,841,000	...	2,841,000	5c	Grants and contributions				
...	...	...	-1,596,999	-1,596,999		Transfer to Vote 1				
...	14,804,000	2,841,000	-1,596,999	16,048,001		Total--Vote 5	11,776,205	4,271,796	...	3,898,706
					(S)	Minister of State for Science and Technology--Salary				
...	39,530	...	6,445	45,975		and motor car allowance	45,975	...	...	41,098
...	956,000	...	73,000	1,029,000	(S)	Contributions to employee benefit plans	1,029,000	...	...	931,000
...	27,050,530	8,790,841	410,538	36,251,909		Total Ministry of State--Budgetary	30,600,222	5,651,687	...	16,405,777
						National Research Council of Canada				
...	218,160,000	...	...	218,160,000	10	Operating expenditures				
...	...	750,000	...	750,000	10c	Operating expenditures				
...	218,160,000	750,000	...	218,910,000		Total--Vote 10	218,217,141	692,859	...	216,647,462
...	54,327,000	...	...	54,327,000	15	Capital expenditures				
...	...	25,710,000	...	25,710,000	15c	Capital expenditures				
...	54,327,000	25,710,000	...	80,037,000		Total--Vote 15	77,658,273	2,378,727	...	67,302,908
...	114,039,000	...	...	114,039,000	20	Grants and contributions				
...	...	1,804,000	...	1,804,000	20c	Grants and contributions				
...	114,039,000	1,804,000	...	115,843,000		Total--Vote 20	108,359,815	7,483,185	...	107,836,876
...	21,739,000	...	1,657,000	23,396,000	(S)	Contributions to employee benefit plans	23,396,000	...	...	21,072,000
...	408,265,000	28,264,000	1,657,000	438,186,000		Total Program--Budgetary	427,631,229	10,554,771	...	412,859,246

						Natural Sciences and Engineering Research Council				
...	10,978,000	...	...	10,978,000	25	Operating expenditures				
...	...	502,000	...	502,000	25e	Operating expenditures				
...	10,978,000	502,000	...	11,480,000		Total--Vote 25	11,149,944	330,056	...	10,954,093
...	319,415,000	...	...	319,415,000	30	Grants				
...	...	6,843,500	...	6,843,500	30e	Grants				
...	319,415,000	6,843,500	...	326,258,500		Total--Vote 30	326,258,425	75	...	308,064,623
...	743,000	...	57,000	800,000	(S)	Contributions to employee benefit plans	800,000	...	...	773,000
...	**331,136,000**	**7,345,500**	**57,000**	**338,538,500**		**Total Program--Budgetary**	**338,208,369**	**330,131**	**...**	**319,791,716**
						Science Council of Canada				
...	2,494,000	...	...	2,494,000	35	Program expenditures				
...	...	...	37,500	37,500		Transfer from: TB Vote 5 [1]				
...	...	...	2,700	2,700		TB Vote 10 [1]				
...	2,494,000	...	40,200	2,534,200		Total--Vote 35	2,533,977	223	...	2,403,508
...	230,000	...	18,000	248,000	(S)	Contributions to employee benefit plans	248,000	...	...	222,000
...	**2,724,000**	**...**	**58,200**	**2,782,200**		**Total Program--Budgetary**	**2,781,977**	**223**	**...**	**2,625,508**
...	**769,175,530**	**44,400,341**	**2,182,738**	**815,758,609**		**Total Ministry--Budgetary**	**799,221,797**	**16,536,812**	**...**	**751,682,247**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Ministry of State				
								Operating				
...	11,037,530	5,785,841	331,093	1,596,999	79,445	...	18,830,908	Policy development	17,474,318	1,356,590	...	11,864,390
								Capital				
...	1,209,000	164,000	...	...	...	...	1,373,000	Policy development	1,349,699	23,301	...	642,681
								Transfer payments				
...	14,804,000	2,841,000	...	-1,596,999	...	...	16,048,001	Policy development	11,776,205	4,271,796	...	3,898,706
...	**27,050,530**	**8,790,841**	**331,093**	...	**79,445**	...	**36,251,909**	**Total Ministry of State--Budgetary**	**30,600,222**	**5,651,687**	...	**16,405,777**
								National Research Council of Canada				
								Operating				
...	41,786,000	...	...	...	-1,517,380	-164,000	40,104,620	National competence in the natural sciences and engineering	29,652,367	10,452,253	...	38,213,273
...	28,084,000	...	...	...	2,445,580	-837,000	29,692,580	Research on problems of economic and social importance	48,379,680	-18,687,100	...	32,382,181
...	84,573,000	750,000	...	...	426,500	-3,222,000	82,527,500	Research in direct support of industrial innovation and development	78,667,562	3,859,938	...	78,890,761
...	17,343,000	...	...	...	-142,690	-1,718,000	15,482,310	National facilities	14,235,821	1,246,489	...	21,499,932
...	8,665,000	...	...	...	51,850	-536,000	8,180,850	Research and services related to physical standards	8,053,265	127,585	...	7,792,740
...	29,940,000	...	...	...	149,040	-4,403,000	25,686,040	Scientific and technical information	23,649,697	2,036,343	...	23,006,546
...	46,293,000	...	...	...	244,100	-5,905,000	40,632,100	Administrative and special support services	38,974,749	1,657,351	...	35,934,029
...	-16,785,000	...	...	...	...	16,785,000	...	Revenue credited to the vote	...	...	...	...
...	239,899,000	750,000	...	...	1,657,000	...	242,306,000	Total--Operating	241,613,141	692,859	...	237,719,462
								Capital				
...	6,419,000	...	...	...	...	...	6,419,000	National competence in the natural sciences and engineering	4,567,875	1,851,125	...	5,500,975
...	3,024,000	...	...	...	...	-42,000	2,982,000	Research on problems of economic and social importance	4,393,031	-1,411,031	...	2,403,988
...	21,026,000	21,710,000	...	...	...	-42,000	42,694,000	Research in direct support of industrial innovation and development	41,867,958	826,042	...	40,114,813
...	21,443,000	4,000,000	...	...	...	-126,000	25,317,000	National facilities	21,557,654	3,759,346	...	13,858,935
...	1,777,000	...	...	...	...	...	1,777,000	Research and services related to physical standards	1,368,985	408,015	...	994,995
...	108,000	...	...	...	...	...	108,000	Scientific and technical information	273,380	-165,380	..	350,221

...	740,000	...	...	...	...	...	740,000	Administrative and special support services	3,629,390	-2,889,390	...	4,078,981
...	-210,000	...	...	...	...	210,000	...	Revenue credited to the vote	...	...	...	...
...	54,327,000	25,710,000	...	...	...	...	80,037,000	Total--Capital	77,658,273	2,378,727	...	67,302,908
								Transfer payments				
...	50,000	...	...	...	...	...	50,000	National competence in the natural sciences and engineering	50,000	...	...	111,538
...	209,000	...	...	...	...	...	209,000	Research on problems of economic and social importance	209,000	...	...	3,720,066
...	82,957,000	...	...	...	...	...	82,957,000	Research in direct support of industrial innovation and development	73,411,970	9,545,030	...	71,723,431
...	26,820,000	1,804,000	...	...	...	...	28,624,000	National facilities	31,217,270	-2,593,270	...	28,694,876
...	78,000	...	...	...	...	...	78,000	Scientific and technical information	78,000	...	...	78,000
...	3,925,000	...	...	...	...	...	3,925,000	Administrative and special support services	3,393,575	531,425	...	3,508,965
...	114,039,000	1,804,000	...	...	...	...	115,843,000	Total--Transfer payments	108,359,815	7,483,185	...	107,836,876
								Program Summary				
...	48,091,000	...	...	...	-1,517,380	...	46,573,620	National competence in the natural sciences and engineering	34,270,242	12,303,378	...	43,825,786
...	30,438,000	...	...	...	2,445,580	...	32,883,580	Research on problems of economic and social importance	52,981,711	-20,098,131	...	38,506,235
...	185,292,000	22,460,000	...	...	426,500	...	208,178,500	Research in direct support of industrial innovation and development	193,947,490	14,231,010	...	190,729,005
...	63,762,000	5,804,000	...	...	-142,690	...	69,423,310	National facilities	67,010,745	2,412,565	...	64,053,743
...	9,906,000	...	...	...	51,850	...	9,957,850	Research and services related to physical standards	9,422,250	535,600	...	8,787,735
...	25,723,000	...	...	...	149,040	...	25,872,040	Scientific and technical information	24,001,077	1,870,963	...	23,434,767
...	45,053,000	...	...	...	244,100	...	45,297,100	Administrative and special support services	45,997,714	-700,614	...	43,521,975
...	**408,265,000**	**28,264,000**	...	...	**1,657,000**	...	**438,186,000**	**Total Program--Budgetary**	**427,631,229**	**10,554,771**	...	**412,859,246**
								Natural Sciences and Engineering Research Council				
								Operating				
...	11,574,000	340,000	...	...	57,000	...	11,971,000	Administration	11,683,159	287,841	...	11,302,849
								Capital				
...	147,000	162,000	...	...	...	...	309,000	Administration	266,785	42,215	...	424,244
								Transfer payments				
...	319,415,000	6,843,500	...	...	...	...	326,258,500	Grants and scholarships	326,258,425	75	...	308,064,623
								Program Summary				
...	319,415,000	6,843,500	...	...	...	...	326,258,500	Grants and scholarships	326,258,425	75	...	308,064,623
...	11,721,000	502,000	...	...	57,000	...	12,280,000	Administration	11,949,944	330,056	...	11,727,093
...	**331,136,000**	**7,345,500**	...	...	**57,000**	...	**338,538,500**	**Total Program--Budgetary**	**338,208,369**	**330,131**	...	**319,791,716**

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Science Council of Canada				
...	2,719,000	...	40,200	...	18,000	...	2,777,200	Operating Operations	2,753,081	24,119	...	2,621,218
...	5,000	...	...	...	...	...	5,000	Capital Operations	28,896	-23,896	...	4,290
...	**2,724,000**	...	**40,200**	...	**18,000**	...	2,782,200	**Total Program--Budgetary**	**2,781,977**	**223**	...	**2,625,508**
...	**769,175,530**	**44,400,341**	**371,293**	...	**1,811,445**	...	815,758,609	**Total Ministry--Budgetary**	**799,221,797**	**16,536,812**	...	**751,682,247**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Ministry of State				
							Grants				
							Policy development				
...	7,850,000	...	...	−1,596,999	...	6,253,001	Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec Subsidiary Agreement on Science and Technology	3,503,178	2,749,823	...	1,213,568
...	2,495,000	...	...	...	...	2,495,000	Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/British Columbia Subsidiary Agreement on Science and Technology	973,027	1,521,973	...	491,138
...	1,500,000	...	...	...	...	1,500,000	Grants to the Canadian Institute for Advanced Research to match private sector contributions to this maximum level	1,500,000	...	...	...
...	**11,845,000**	...	...	**−1,596,999**	...	**10,248,001**	**Total--Grants**	**5,976,205**	**4,271,796**	...	**1,704,706**
							Contributions				
							Policy development				
...	2,959,000	1,041,000	...	...	...	4,000,000	Contribution by Canada to the general budget of the European Space Agency	4,000,000	...	...	2,194,000
...	...	1,800,000	...	...	...	1,800,000	Contribution by Canada in the Earth Observation Preparatory program of the European Space Agency	1,800,000	...	...	...
...	**2,959,000**	**2,841,000**	...	...	...	**5,800,000**	**Total--Contributions**	**5,800,000**	...	...	**2,194,000**
...	**14,804,000**	**2,841,000**	...	**−1,596,999**	...	**16,048,001**	**Total Ministry of State**	**11,776,205**	**4,271,796**	...	**3,898,706**
							National Research Council of Canada				
							Grants				
							Administrative and special support services				
...	583,000	...	...	...	...	583,000	International affiliations	271,089	311,911	...	585,974
...	3,282,000	...	...	...	...	3,282,000	Grants to municipalities in accordance with the Municipal Grants Act	3,091,986	190,014	...	2,593,000
...	**3,865,000**	...	...	...	...	**3,865,000**	**Total--Grants**	**3,363,075**	**501,925**	...	**3,178,974**

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							National competence in the natural sciences and engineering				
...	50,000	...	...	...	...	50,000	Queen's University--Sudbury Neutrino Observatory	50,000	...	...	50,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	61,538
...	50,000	...	...	...	...	50,000		50,000	...	...	111,538
							Research on problems of economic and social importance				
...	209,000	...	...	...	...	209,000	Canadian Rehabilitation Council for the Disabled	209,000	...	...	209,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,511,066
...	209,000	...	...	...	...	209,000		209,000	...	...	3,720,066
							Research in direct support of industrial innovation and development				
...	60,847,000	...	...	...	...	60,847,000	Contributions to Canadian firms to develop, acquire and exploit technology	51,052,562	9,794,438	...	...
...	8,110,000	...	...	...	...	8,110,000	Contributions to organizations to provide technological and research assistance to Canadian industry	11,990,653	-3,880,653	...	...
...	8,000,000	...	...	...	...	8,000,000	National Optics Institute	8,422,951	-422,951	...	1,976,995
...	5,500,000	...	...	...	...	5,500,000	Contributions to extramural performers under biotechnology research program	1,446,000	4,054,000	...	938,774
...	500,000	...	...	...	...	500,000	National Manufacturing Technology Information Centre and Network	499,804	196	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	68,807,662
...	82,957,000	...	...	...	...	82,957,000		73,411,970	9,545,030	...	71,723,431
							National facilities				
...	2,724,000	...	...	...	...	2,724,000	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,863,577	-139,577	...	2,602,030
...	24,096,000	1,804,000	...	...	...	25,900,000	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project	25,899,846	154	...	26,092,846
...	...	...	...	...	...	...	Science and Engineering Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	1,840,431	-1,840,431	...	...

							Contribution of the Manitoba Hydro-Electric Board to discharge obligations under the Canada Manitoba Agreement on Churchill	613,416	-613,416	...	...
...	26,820,000	1,804,000	...	...	...	28,624,000		31,217,270	-2,593,270	...	28,694,876
							Scientific and technical information				
...	78,000	...	...	...	...	78,000	Canadian Film Institute	78,000	...	...	78,000
							Administrative and special support services				
...	60,000	...	...	...	...	60,000	Support of scientific and engineering conferences	30,500	29,500	...	29,991
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	300,000
...	60,000	...	...	...	...	60,000		30,500	29,500	...	329,991
...	**110,174,000**	**1,804,000**	**...**	**...**	**...**	**111,978,000**	**Total--Contributions**	**104,996,740**	**6,981,260**	**...**	**104,657,902**
							Program Summary by Activity				
...	50,000	...	...	...	...	50,000	National competence in the natural sciences and engineering	50,000	...	...	111,538
...	209,000	...	...	...	...	209,000	Research on problems of economic and social importance	209,000	...	...	3,720,066
...	82,957,000	...	...	...	...	82,957,000	Research in direct support of industrial innovation and development	73,411,970	9,545,030	...	71,723,431
...	26,820,000	1,804,000	...	...	...	28,624,000	National facilities	31,217,270	-2,593,270	...	28,694,876
...	78,000	...	...	...	...	78,000	Scientific and technical information	78,000	...	...	78,000
...	3,925,000	...	...	...	...	3,925,000	Administrative and special support services	3,393,575	531,425	...	3,508,965
...	**114,039,000**	**1,804,000**	**...**	**...**	**...**	**115,843,000**	**Total Program**	**108,359,815**	**7,483,185**	**...**	**107,836,876**
							Natural Sciences and Engineering Research Council				
							Grants				
							Grants and scholarships				
...	319,415,000	6,843,500	...	...	...	326,258,500	Scholarships and grants in aid of research	326,258,425	75	...	308,064,623
...	**319,415,000**	**6,843,500**	**...**	**...**	**...**	**326,258,500**	**Total Program**	**326,258,425**	**75**	**...**	**308,064,623**
...	**448,258,000**	**11,488,500**	**...**	**-1,596,999**	**...**	**458,149,501**	**Total Ministry**	**446,394,445**	**11,755,056**	**...**	**419,800,205**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
National Research Council of Canada			
Budgetary (respendable revenues)			
National competence in the natural sciences and engineering			
Testing and other scientific services	164,000	22,000	125,697
Research on problems of economic and social importance			
Testing and other scientific services	879,000	2,578,765	1,837,792
Research in direct support of industrial innovation and development			
Testing and other scientific services	3,264,000	2,502,781	3,448,175
National facilities			
Testing and other scientific services	1,844,000	1,874,833	1,657,050
Research and services related to physical standards			
Standardization services	536,000	400,964	476,254
Scientific and technical information			
Proceeds from sales of Canadian journals of research and other publications	4,403,000	3,643,413	3,362,229
Services			
Canadian on-line inquiry	...	835,374	786,897
Canadian selective dissemination of information	...	563,951	530,748
Inter-library loan	...	861,717	815,739
Health Sciences Resource Centre	...	760,375	745,492
Reference	...	21,450	23,751
Other	...	74,054	158,574
	4,403,000	6,760,334	6,423,430
Administrative and special support services			
Computational services to the National Library and others. Conference registration fees and miscellaneous revenues and recoveries	5,905,000	6,556,301	10,261,934
Total Program--Budgetary	**16,995,000**	**20,695,978**	**24,230,332**
Total Ministry--Budgetary	**16,995,000**	**20,695,978**	**24,230,332**

Revenue

	Current year	Previous year
	$	$
Ministry of State		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	1,619	8,646
Adjustment to prior year's Payables at Year End (PAYE)	408	172
	2,027	8,818
Other non-tax revenue	1,390	501
Total Ministry of State	**3,417**	**9,319**
National Research Council of Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Repayment for goods and services not provided and other miscellaneous refunds	1,472,448	278,955
Adjustment to prior year's Payables at Year End (PAYE)	1,346,125	1,024,238
Outstanding prepayments from other department	85,546	61,769
	2,904,119	1,364,962
Other non-tax revenue	26,127	50,719
Total Program	**2,930,246**	**1,415,681**
Natural Sciences and Engineering Research Council		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Repayment of grants and scholarships	581,333	667,169
Adjustment to prior year's Payables at Year End (PAYE)	17,062	40,271
Miscellaneous	14,215	146
	612,610	707,586
Services and service fees		5
Other non-tax revenue	1,272	1
Total Program	**613,882**	**707,592**
Science Council of Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure	938	...
Total Program	**938**	**...**
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	3,519,694	2,081,366
Services and service fees	..	5
Other non-tax revenue	28,789	51,221
Total Ministry	**3,548,483**	**2,132,592**

SECTION 24

1987-88
PUBLIC ACCOUNTS

Secretary of State

Department
Advisory Council on the Status of Women
Public Service Commission
Social Sciences and Humanities Research Council
Status of Women--Office of the Co-ordinator

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Department

Objective

To enhance, among present and future Canadians, a sense of belonging to the country by promoting full citizenship and increasing opportunities for participating fully in either official language in the educational, economic, social and multicultural aspects of life in Canada.

Activity Description

Official Languages--Education

Financial assistance to the provinces and territories for minority official language education and second official language instruction at all levels of the education system, including Summer Language Bursaries, Official Language Monitors, fellowships to post-secondary students as well as scholarships through the Queen Elizabeth Endowment Fund, financial assistance to institutions, associations, and organizations for the compilation and dissemination of information on, or the development of teaching techniques related to, minority official language and second official language instruction.

Official Languages--Promotion

Promotion of the equal status of both official languages among Canadians; provision of financial and technical assistance to organizations seeking to assert the equal status of both official languages and the adoption of bilingualism policies; provision of financial and technical assistance to institutions, businesses and organizations in the non-federal public sector and the private sector to develop institutions and provide services in the language of official minority language communities.

Official Languages--Services

Provision of translation, interpretation and terminology services in all languages to Parliament, the Cabinet, the Public Service and the judiciary, and to all agencies created by Parliament or the Governor in Council; coordination and management of the development of language services and terminological research and information; coordination and development of policies and projects to support the Program.

Education Support

Coordination and development of federal Government policies and programs in the field of education; administration of post-secondary education payments to the provinces and territories under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (1977); administration of the Canada Student Loans Act (1964) including interest payments to provinces and interest relief to unemployed borrowers; cooperation with the Department of External Affairs in ensuring the effectiveness of Canada's participation in international educational forums and activities.

Citizenship Registration and Promotion

Provision of services and facilities, for the granting and proof of Canadian citizenship and promotion of the concept of Canadian citizenship through activities designed to provide an appreciation of its value and encourage its acquisition and retention.

Citizenship Development

Provision of financial assistance and technical and advisory services to individuals, voluntary organizations and public and private institutions for the purpose of enabling Canadians to realize their full potential for individual and group action, and encouraging them to assert and strengthen their cultural identity, to identify the problems facing them, to meet challenges and take advantage of opportunities and finally to join institutions and governments in finding solutions and in developing a social, cultural, economic, and political environment which responds to their needs and aspirations. Attention currently focuses on women, natives and the handicapped. Promotion and coordination, at the federal level as well as with institutions and the private sector, on specific social issues to stimulate changes in social attitudes and reduce discriminatory barriers.

Multiculturalism

Provides the operational focus within the federal Government for the 1971 Multiculturalism Policy; initiation and coordination of related programs and initiatives in co-operation with other federal departments and agencies, and with other levels of government and the private sector; promotional activities designed to increase public awareness of and appreciation for Canada's racial and cultural diversity, and of the multiculturalism policy objectives; provision of financial assistance, to groups, institutions, and individuals for activities undertaken in support of federal Multiculturalism Policy objectives.

Canadian Culture

Promotion of knowledge and understanding of Canada, its culture, history and traditions. Promotion of participation by Canadians in events of national significance such as the Canada Day celebrations. Organization of royal visits and administration of responsibilities related to the Crown and to state protocol.

Human Rights

Promotion of human rights in all sectors of Canadian society through organization of and participation in seminars and conferences on human rights at governmental and non-governmental levels; preparation and dissemination of resource materials; advice on human rights aspects of policies, programs and other measures being developed by Government departments, agencies, and a variety of organizations; financial assistance in support of the human rights initiatives of voluntary and non-governmental organizations and of individuals; financial assistance for the pursuit of test cases involving language rights included in the Canadian Constitution and challenges to federal legislation and policies under the Canadian Charter of Rights and Freedoms; federal-provincial-territorial coordination and report preparation with respect to implementation of Canada's domestic and international human rights responsibilities.

Regional Operations

Management of all departmental activities in all regions of the country, giving particular attention to the specific needs of each region; representation of regional interests to private and public agencies; representation of departmental interests in the regions; management of a national network of regional offices, including regional Citizenship courts.

Administration

Provision of executive direction through the offices of the Secretary of State also Minister responsible for Multiculturalism and the Under Secretary of State; coordination of policy development and research; development and implementation of management policies and systems and provision of services in the areas of planning, management information, finance, administration, communications, corporate support, personnel and legal services: includes the program evaluation, internal audit and management improvement functions.

Advisory Council on the Status of Women

Objective

To bring before the Government and the public matters of interest and concern to women.

Activity Description

Advisory Council on the Status of Women

Recommends to the Government legislation and programs to improve the status of women; researches matters pertaining to the status of women in Canada; informs the public on areas of concern to women and publishes an annual report on the progress being made in improving the status of women.

Public Service Commission

Objective

To assist in the maintenance of a competent Public Service by ensuring that the best qualified persons are recruited to or promoted within the Public Service, that qualified employees are deployed to meet operational requirements and that certain training services are provided on behalf of the Treasury Board.

Activity Description

Staffing Programs

The Staffing Programs activity encompasses activities in support of delegated and non-delegated staffing, including policy development, resourcing of the Management Category, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities and services in support of recruitment and promotion. This Activity also encompasses the administration of affirmative action programs, special development programs in support of the Management Category and co-ordination of parts of the Official Languages Program for which the PSC is responsible.

Audit

The Audit activity reviews departmental and PSC staffing practices and procedures in order to determine that appointments conform with the Public Service Employment Act and Regulations and Commission policy. It reviews the manner in which departments administer selected aspects of their personnel services for which Treasury Board has policy responsibility. This latter activity is governed by an agreement between Treasury Board Secretariat and the Public Service Commission.

Appeals and Investigations

The Appeals and Investigations activity, through the establishment of independent boards, hears appeals by public servants against alleged breaches of the Public Service Employment Act and Regulations in such matters as appointments, demotion and release. In addition, complaints of alleged irregularities in staffing processes and matters of personnel harassment in the workplace are investigated. Training, advice and assistance are provided to departments unions and other interested individuals.

Language Training

The Language Training activity provides language training in both official languages and related language training service in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service, and occasionally those of outside clients. It provides second language courses designed to meet the job-related linguistic requirements of departments, and a range of advisory, informational and co-ordinating services related to language training.

Staff Development and Training

The Staff Development and Training activity provides executive, managerial, supervisory and professional training and training services to federal public servants across Canada in response to Treasury Board policies and departmental demands. It provides courses and training events designed to meet the job-related training requirements of departments and a range of advisory, informational and co-ordinating services related to training.

Administration

The Administration activity includes the activities of the Chairman and Commissioners, corporate policy and strategic planning, management systems and policies, internal audit and program evaluation, and financial, personnel and other administrative and support services for the Commission.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Activity Description

Grants and Scholarships

Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration

Operations in support of the granting process.

Status of Women--Office of the Co-ordinator

Objective

To promote equal opportunities for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator

The provision of advice and recommendation to the Minister responsible for the Status of Women on all matters concerning the effective discharge of the Minister's mandate; the provision of information and liaison services in respect of Government programs and policies concerning the status of women.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	172,925,000	...	...	172,925,000		**Department**				
...	...	2,850,000	...	2,850,000	1	Operating expenditures				
...	...	4,488,325	...	4,488,325	1c	Operating expenditures				
...	...	...	83,500	83,500	1e	Operating expenditures				
						Transfer from TB Vote 10 [1]				
...	172,925,000	7,338,325	83,500	180,346,825		Total--Vote 1	177,551,090	2,795,735	...	170,225,664
...	355,837,000	...	...	355,837,000	5	Grants and contributions				
...	...	13,818,500	...	13,818,500	5c	Grants and contributions				
...	...	5,415,000	...	5,415,000	5e	Grants and contributions				
...	355,837,000	19,233,500	...	375,070,500		Total--Vote 5	373,498,157	1,572,343	...	372,801,327
...	39,530	...	6,570	46,100	(S)	Secretary of State--Salary and motor car allowance	46,100	...	...	41,098
...	2,366,000,000	-79,000,000	-45,135,375	2,241,864,625	(S)	Post-secondary education payments to provinces (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977)	2,241,864,625	...	...	2,232,296,000
...	369,732,000	...	-693,966	369,038,034	(S)	Interest payments, liabilities under the Canada Student Loans Act	369,038,034	...	...	351,250,058
...	716,000	...	27,750	743,750	(S)	Salaries of the Lieutenant-Governors (Salaries Act)	743,750	...	...	721,518
...	115,000	...	26,578	141,578	(S)	Payments under Lieutenant-Governors Superannuation Act	141,578	...	...	122,099
...	35,000	...	23,705	58,705	(S)	Supplementary retirement benefits--Former Lieutenant-Governors	58,705	...	...	53,739
...	17,062,000	...	1,300,931	18,362,931	(S)	Contributions to employee benefit plans	18,362,931	...	...	17,171,000
...	3,282,461,530	-52,428,175	-44,360,307	3,185,673,048		**Total Department--Budgetary**	3,181,304,970	4,368,078	...	3,144,682,503
...	2,660,000	...	...	2,660,000		**Advisory Council on the Status of Women**				
...	...	500,000	...	500,000	10	Program expenditures				
...	2,660,000	500,000	...	3,160,000	10c	Program expenditures				
...	2,660,000	500,000	...	3,160,000		Total--Vote 10	3,154,227	5,773	...	2,506,620
						Total Program--Budgetary	3,154,227	5,773	...	2,506,620
...	112,983,000	...	...	112,983,000		**Public Service Commission**				
...	...	...	36,600	36,600	15	Program expenditures				
...	112,983,000	...	36,600	113,019,600		Transfer from TB Vote 10 [1]				
...	13,121,000	...	1,000,000	14,121,000		Total--Vote 15	110,480,069	2,539,531	...	111,345,790
9,135,481	668,000	...	-668,000	9,135,481	(S)	Contributions to employee benefit plans	14,121,000	...	...	13,346,000
					(S)	Staff Development and Training Revolving Fund	915,685	...	8,219,796	157,014
9,135,481	126,772,000	...	368,600	136,276,081		**Total Program--Budgetary**	125,516,754	2,539,531	8,219,796	124,848,804

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Social Sciences and Humanities Research Council				
	5,141,000	...	...	5,141,000	20	Operating expenditures	5,053,102	87,898	...	4,879,099
	62,279,000	...	...	62,279,000	25	Grants				
	...	2,000,000	...	2,000,000	25e	Grants				
	62,279,000	2,000,000	...	64,279,000		Total--Vote 25	64,279,000	...	...	64,423,999
	534,000	...	41,000	575,000	(S)	Contributions to employee benefit plans	575,000	...	...	542,000
	67,954,000	**2,000,000**	**41,000**	**69,995,000**		**Total Program--Budgetary**	**69,907,102**	**87,898**	**...**	**69,845,098**
						Status of Women--Office of the Co-ordinator				
	2,611,000	...	...	2,611,000	30	Program expenditures				
	...	158,000	...	158,000	30c	Program expenditures				
	...	...	2,700	2,700		Transfer from TB Vote 10 [1]				
	2,611,000	158,000	2,700	2,771,700		Total--Vote 30	2,599,234	172,466	...	2,241,122
	237,000	...	18,000	255,000	(S)	Contributions to employee benefit plans	255,000	...	...	233,000
	2,848,000	**158,000**	**20,700**	**3,026,700**		**Total Program--Budgetary**	**2,854,234**	**172,466**	**...**	**2,474,122**
9,135,481	**3,482,695,530**	**-49,770,175**	**-43,930,007**	**3,398,130,829**		**Total Ministry--Budgetary**	**3,382,737,287**	**7,173,746**	**8,219,796**	**3,344,357,147**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

1 Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	1,393,000	...	...	40,239	4,562	...	1,437,801	Official languages--Education	1,306,791	131,010	...	1,160,429
...	1,720,000	600,000	...	-680,361	23,021	...	1,662,660	Official languages--Promotion	1,608,453	54,207	...	1,468,097
...	84,600,000	1,454,000	4,488	-372,326	670,708	...	86,356,870	Official languages--Services	84,413,401	1,943,469	...	80,444,352
...	8,300,000	1,791,725	5,610	940,811	32,012	...	11,070,158	Education support	10,710,413	359,745	...	9,820,433
...	7,702,000	1,500,000	...	28,715	92,310	...	9,323,025	Citizenship registration and promotion	8,833,734	489,291	...	7,821,255
...	9,497,000	310,000	9,448	-608,778	27,833	...	9,235,503	Citizenship development	9,045,951	189,552	...	8,031,339
...	5,872,000	200,000	4,488	280,762	26,425	...	6,383,675	Multiculturalism	6,260,358	123,317	...	5,698,113
...	12,729,000	1,207,600	6,732	-1,466,210	71,068	...	12,548,190	Canadian culture	12,414,782	133,408	...	13,522,445
...	684,000	150,000	...	18,641	3,038	...	855,679	Human rights	832,999	22,680	...	823,052
...	27,695,000	...	40,579	655,229	264,142	...	28,654,950	Regional operations	26,878,912	1,776,038	...	26,081,447
...	29,386,530	125,000	12,155	1,163,278	127,698	...	30,814,661	Administration	30,405,956	408,705	...	29,062,293
...	189,578,530	7,338,325	83,500	...	1,342,817	...	198,343,172	Total--Operating	192,711,750	5,631,422	...	183,933,255
								Capital				
...	2,000	...	...	...	...	...	2,000	Official languages--Education	66,248	-64,248	...	133
...	12,000	...	...	...	...	...	12,000	Official languages--Promotion	22,466	-10,466	...	932
...	1,013,000	...	...	...	...	...	1,013,000	Official languages--Services	1,009,542	3,458	...	1,332,488
...	5,000	...	...	...	...	...	5,000	Education support	271,909	-266,909	...	275,559
...	27,000	...	...	...	...	...	27,000	Citizenship registration and promotion	137,334	-110,334	...	146,631
...	17,000	...	...	...	...	...	17,000	Citizenship development	196,237	-179,237	...	173,979
...	4,000	...	...	...	...	...	4,000	Multiculturalism	95,213	-91,213	...	69,461
...	4,000	...	...	...	...	...	4,000	Canadian culture	66,449	-62,449	...	80,070
...	1,000	...	...	...	...	...	1,000	Human rights	35,331	-34,331	...	1,473
...	23,000	...	...	...	...	...	23,000	Regional operations	335,251	-312,251	...	224,369
...	56,000	...	...	...	...	...	56,000	Administration	1,763,707	-1,707,707	...	1,928,275
...	1,164,000	...	...	...	...	...	1,164,000	Total--Capital	3,999,687	-2,835,687	...	4,233,370
								Transfer payments				
...	217,389,000	...	...	20,932	...	...	217,409,932	Official languages--Education	217,321,169	88,763	...	217,225,240
...	26,290,000	4,700,000	...	-500,000	...	...	30,490,000	Official languages--Promotion	30,040,055	449,945	...	25,955,909
...	2,736,832,000	-76,960,000	...	749,000	-45,829,341	...	2,614,791,659	Education support	2,614,791,659	...	...	2,589,597,262
...	4,868,000	4,415,000	...	1,000,000	...	...	10,283,000	Citizenship registration and promotion	9,781,295	501,705	...	8,231,202
...	81,649,000	1,838,500	...	2,601,019	...	...	86,088,519	Citizenship development	85,692,890	395,629	...	90,747,542
...	17,767,000	2,195,000	...	-316,500	...	...	19,645,500	Multiculturalism	19,568,504	76,996	...	17,846,921
...	3,828,000	3,195,000	...	-2,147,451	42,717	...	4,918,266	Canadian culture	4,910,928	7,338	...	4,700,512
...	3,096,000	850,000	...	-1,407,000	...	...	2,539,000	Human rights	2,487,033	51,967	...	2,211,290
...	3,091,719,000	-59,766,500	...	...	-45,786,624	...	2,986,165,876	Total--Transfer payments	2,984,593,533	1,572,343	...	2,956,515,878

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	218,784,000	...	...	61,171	4,562	...	218,849,733	Official languages--Education	218,694,208	155,525	...	218,385,802
...	28,022,000	5,300,000	...	-1,180,361	23,021	...	32,164,660	Official languages--Promotion	31,670,974	493,686	...	27,424,938
...	85,613,000	1,454,000	4,488	-372,326	670,708	...	87,369,870	Official languages--Services	85,422,943	1,946,927	...	81,776,840
...	2,745,137,000	-75,168,275	5,610	1,689,811	-45,797,329	...	2,625,866,817	Education support	2,625,773,981	92,836	...	2,599,693,254
...	12,597,000	5,915,000	...	1,028,715	92,310	...	19,633,025	Citizenship registration and promotion	18,752,363	880,662	...	16,199,088
...	91,163,000	2,148,500	9,448	1,992,241	27,833	...	95,341,022	Citizenship development	94,935,078	405,944	...	98,952,860
...	23,643,000	2,395,000	4,488	-35,738	26,425	...	26,033,175	Multiculturalism	25,924,075	109,100	...	23,614,495
...	16,561,000	4,402,600	6,732	-3,613,661	113,785	...	17,470,456	Canadian culture	17,392,159	78,297	...	18,303,027
...	3,781,000	1,000,000	...	-1,388,359	3,038	...	3,395,679	Human rights	3,355,363	40,316	...	3,035,815
...	27,718,000	...	40,579	655,229	264,142	...	28,677,950	Regional operations	27,214,163	1,463,787	...	26,305,816
...	29,442,530	125,000	12,155	1,163,278	127,698	...	30,870,661	Administration	32,169,663	-1,299,002	...	30,990,568
...	**3,282,461,530**	**-52,428,175**	**83,500**	**...**	**-44,443,807**	**...**	**3,185,673,048**	**Total Department--Budgetary**	**3,181,304,970**	**4,368,078**	**...**	**3,144,682,503**
								Advisory Council on the Status of Women				
								Operating				
...	2,647,000	500,000	...	...	...	...	3,147,000	Advisory Council on the Status of Women	3,117,647	29,353	...	2,483,155
								Capital				
...	13,000	...	...	...	...	...	13,000	Advisory Council on the Status of Women	36,580	-23,580	...	23,465
...	**2,660,000**	**500,000**	**...**	**...**	**...**	**...**	**3,160,000**	**Total Program--Budgetary**	**3,154,227**	**5,773**	**...**	**2,506,620**
								Public Service Commission				
								Operating				
...	54,094,000	...	14,973	...	-339,833	...	53,769,140	Staffing programs	45,760,211	8,008,929	...	43,901,392
...	2,783,000	...	...	...	-26,756	...	2,756,244	Audit	2,295,241	461,003	...	2,563,121
...	4,786,000	...	...	...	55,494	...	4,841,494	Appeals and investigations	4,802,719	38,775	...	4,797,044
...	33,089,000	...	...	...	837,798	...	33,926,798	Language training	35,540,408	-1,613,610	...	38,684,289
...	2,885,000	...	...	...	...	...	2,885,000	Staff Development and Training--Subsidy	2,885,000	...	...	2,835,000
9,135,481	14,575,000	...	...	-524,624	-518,000	-14,057,000	8,610,857	Staff Development and Training Revolving Fund	391,061	...	8,219,796	-114,007
...	27,961,000	...	21,627	...	473,297	...	28,455,924	Administration	30,605,541	-2,149,617	...	29,587,331
...	-14,057,000	...	...	...	...	14,057,000	...	Revenue credited to the vote	...	...	...	...
9,135,481	126,116,000	...	36,600	-524,624	482,000	...	135,245,457	Total--Operating	122,280,181	4,745,480	8,219,796	122,254,170

								Capital				
...	107,000	...	...	...	...	...	107,000	Staffing programs	547,710	-440,710	...	393,150
...	4,000	...	...	...	...	...	4,000	Audit	68,008	-64,008	...	15,271
...	9,000	...	...	...	...	...	9,000	Appeals and investigations	40,546	-31,546	...	47,578
...	245,000	...	...	...	...	...	245,000	Language training	557,009	-312,009	...	118,598
...	150,000	...	...	524,624	-150,000	...	524,624	Staff Development and Training Revolving Fund	524,624	...	...	271,021
...	141,000	...	...	...	...	...	141,000	Administration	1,498,676	-1,357,676	...	1,749,016
...	656,000	...	...	524,624	-150,000	...	1,030,624	Total--Capital	3,236,573	-2,205,949	...	2,594,634
								Program Summary				
...	54,201,000	..	14,973	...	-339,833	..	53,876,140	Staffing programs	46,307,921	7,568,219	...	44,294,542
...	2,787,000	..	...	..	-26,756	..	2,760,244	Audit	2,363,249	396,995	...	2,578,392
...	4,795,000	...	...	...	55,494	..	4,850,494	Appeals and investigations	4,843,265	7,229	..	4,844,622
...	33,334,000	...	...	...	837,798	..	34,171,798	Language training	36,097,417	-1,925,619	...	38,802,887
...	2,885,000	...	...	...	...	...	2,885,000	Staff Development and Training--Subsidy	2,885,000	...	...	2,835,000
9,135,481	668,000	...	...	...	-668,000	..	9,135,481	Staff Development and Training Revolving Fund	915,685	...	8,219,796	157,014
...	28,102,000	...	21,627	...	473,297	..	28,596,924	Administration	32,104,217	-3,507,293	...	31,336,347
9,135,481	**126,772,000**	**...**	**36,600**	**...**	**332,000**	**...**	**136,276,081**	**Total Program--Budgetary**	**125,516,754**	**2,539,531**	**8,219,796**	**124,848,804**
								Social Sciences and Humanities Research Council				
								Operating				
...	5,644,000	...	...	...	41,000	...	5,685,000	Administration	5,357,299	327,701	...	5,202,124
								Capital				
...	31,000	...	...	...	...	...	31,000	Administration	270,803	-239,803	...	218,975
								Transfer payments				
...	62,279,000	2,000,000	...	...	...	...	64,279,000	Grants and scholarships	64,279,000	...	...	64,423,999
								Program Summary				
...	62,279,000	2,000,000	...	...	...	...	64,279,000	Grants and scholarships	64,279,000	...	...	64,423,999
...	5,675,000	...	...	...	41,000	...	5,716,000	Administration	5,628,102	87,898	...	5,421,099
...	**67,954,000**	**2,000,000**	**...**	**...**	**41,000**	**...**	**69,995,000**	**Total Program--Budgetary**	**69,907,102**	**87,898**	**...**	**69,845,098**
								Status of Women--Office of the Co-ordinator				
								Operating				
...	2,812,000	106,000	2,700	...	18,000	...	2,938,700	Office of the Co-ordinator	2,766,964	171,736	...	2,448,031
								Capital				
...	36,000	52,000	...	...	...	...	88,000	Office of the Co-ordinator	87,270	730	...	26,091
...	**2,848,000**	**158,000**	**2,700**	**...**	**18,000**	**...**	**3,026,700**	**Total Program--Budgetary**	**2,854,234**	**172,466**	**...**	**2,474,122**
9,135,481	**3,482,695,530**	**-49,770,175**	**122,800**	**...**	**-44,052,807**	**...**	**3,398,130,829**	**Total Ministry--Budgetary**	**3,382,737,287**	**7,173,746**	**8,219,796**	**3,344,357,147**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Official languages--Promotion				
...	3,261,000		...	...	-1,330,349	...	1,930,651	Grants to non-profit voluntary associations for the promotion of the use of official languages	1,849,538	81,113	...	1,829,923
...	18,560,000	200,000	...	...	-689,854	...	18,070,146	Grants to support national federations, provincial associations as well as other groups, associations, institutions and individuals promoting the development of official language minority communities	18,051,749	18,397	...	17,206,965
...	21,821,000	200,000	...	...	-2,020,203	...	20,000,797		19,901,287	99,510	...	19,036,888
							Education support				
...	...	500,000	...	...	...	...	500,000	Governor General's Canadian Study Conference	500,000	...	...	...
							Citizenship development				
...	21,901,000	790,000	...	...	-617,112	...	22,073,888	Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth exchange projects	21,782,799	291,089	...	21,058,072
...	26,532,000	1,048,500	...	...	-1,209,171	...	26,371,329	Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies and native newspapers	26,356,603	14,726	...	25,723,337
...	...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,000,000
...	48,433,000	1,838,500	...	...	-1,826,283	...	48,445,217		48,139,402	305,815	...	47,781,409
							Multiculturalism				
...	14,505,000	2,195,000	...	...	-1,001	...	16,698,999	Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	16,640,773	58,226	...	14,733,028

						Canadian culture				
						Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	30,000	...	...	...	...	30,000	Newfoundland	30,000	...	...	15,000
...	18,000	...	...	...	...	18,000	Prince Edward Island	18,000	...	...	12,000
...	20,000	...	...	...	...	20,000	Nova Scotia	20,000	...	...	15,000
...	20,000	...	...	...	...	20,000	New Brunswick	20,000	...	...	15,000
...	30,000	...	...	...	...	30,000	Quebec	30,000	...	...	22,000
...	30,000	...	...	...	...	30,000	Ontario	30,000	...	...	22,000
...	25,000	...	...	...	...	25,000	Manitoba	25,000	...	...	19,000
...	25,000	...	...	...	...	25,000	Saskatchewan	25,000	...	...	19,000
...	25,000	...	...	...	...	25,000	Alberta	25,000	...	...	19,000
...	30,000	...	...	...	...	30,000	British Columbia	30,000	...	...	22,000
...	2,160,000	...	...	-2,160,000	...	...	Canada Day celebrations	...	...	...	2,167,420
							Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies				
...	865,000	...	...	-269,045	...	595,955		595,586	369	...	585,611
...	115,000	...	...	...	26,578	141,578	(S) Payments under Lieutenant-Governors Superannuation Act	141,578	...	...	122,099
...	35,000	...	...	...	16,139	51,139	(S) Supplementary retirement benefits--Former Lieutenant-Governors	51,139	...	...	46,394
							Grants to non-profit organizations for Canada Day celebrations and to the private and public sectors for celebrating anniversaries				
...	...	3,075,000	...	-19,019	...	3,055,981	of significance to the Canadian Heritage	3,049,662	6,319	...	...
...	3,428,000	3,075,000	...	-2,448,064	42,717	4,097,653		4,090,965	6,688	...	3,101,524
							Human rights				
							Grants to organizations, institutions, individuals and groups involved in human rights				
...	553,000	850,000	...	-1,250	...	1,401,750	activities	1,384,541	17,209	...	962,725
...	**88,740,000**	**8,658,500**	**...**	**-6,296,801**	**42,717**	**91,144,416**	**Total--Grants**	**90,656,968**	**487,448**	**...**	**85,615,574**
							Contributions				
							Official languages--Education				
							Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools				
...	215,684,000	...	...	-576,565	...	215,107,435		215,069,397	38,038	...	215,118,360
							Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial				
...	857,000	...	...	576,565	...	1,433,565	responsibility	1,388,282	45,283	...	1,266,977

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	848,000	...	...	20,932	...	868,932	Contributions to institutions, associations, and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education	863,490	5,442	...	839,903
...	217,389,000	...	...	20,932	...	217,409,932		217,321,169	88,763	...	217,225,240
							Official languages--Promotion				
...	3,398,000	4,500,000	...	124,778	...	8,022,778	Contributions to non-profit voluntary associations and non-federal public administrations for the promotion of the use of official languages	7,678,181	344,597	...	4,800,661
...	1,071,000	...	...	1,395,425	...	2,466,425	Contributions in respect of national federations and provincial associations as well as other groups, associations, institutions and individuals promoting the development of official language minority communities	2,460,587	5,838	...	2,118,360
...	4,469,000	4,500,000	...	1,520,203	...	10,489,203		10,138,768	350,435	...	6,919,021
							Education support				
...	1,100,000	...	...	...	...	1,100,000	Contribution to the Université du Québec	1,100,000	...	...	...
...	2,366,000,000	-79,000,000	...	...	-45,135,375	2,241,864,625	(S) Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	2,241,864,625	...	...	2,232,296,000
...	369,732,000	...	...	...	-693,966	369,038,034	(S) The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act	369,038,034	...	...	351,250,058
...	...	1,540,000	...	749,000	...	2,289,000	Contribution to the Institute of Research on Public Policy	2,289,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,051,204
...	2,736,832,000	-77,460,000	...	749,000	-45,829,341	2,614,291,659		2,614,291,659	...	...	2,589,597,262

							Citizenship registration and promotion				
...	4,622,000	4,415,000	...	211,240	...	9,248,240	Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	9,100,985	147,255	...	7,891,807
...	246,000	...	...	788,760	...	1,034,760	Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	680,310	354,450	...	339,395
...	4,868,000	4,415,000	...	1,000,000	...	10,283,000		9,781,295	501,705	...	8,231,202
							Citizenship development				
...	4,354,000	...	...	1,958,144	...	6,312,144	Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects	6,269,727	42,417	...	11,049,052
...	28,862,000	...	...	2,469,158	...	31,331,158	Contributions to aboriginal associations, aboriginal women's groups, native communications societies, friendship centres and capital assistance for friendship centres	31,283,761	47,397	...	31,917,081
...	33,216,000	...	...	4,427,302	...	37,643,302		37,553,488	89,814	...	42,966,133
							Multiculturalism				
...	3,262,000	...	...	–315,499	...	2,946,501	Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development	2,927,731	18,770	...	3,113,893
							Canadian culture				
...	400,000	...	...	308,113	...	708,113	Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	707,463	650	...	1,598,988
...	...	120,000	...	–7,500	...	112,500	Contributions to non-profit organizations for Canada Day celebrations and to the private and public sectors for celebrating anniversaries of significance to the Canadian Heritage	112,500	...	...	...
...	400,000	120,000	...	300,613	...	820,613		819,963	650	...	1,598,988
							Human rights				
...	2,543,000	...	...	–1,405,750	...	1,137,250	Contributions to organizations, institutions, and groups involved in human rights activities	1,102,492	34,758	...	1,248,565
...	3,802,979,000	–68,425,000	...	6,296,801	–45,829,341	2,895,021,460	Total--Contributions	2,893,936,565	1,084,895	...	2,870,900,304

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Departmental Summary by Activity				
...	217,389,000	...	...	20,932	...	217,409,932	Official languages--Education	217,321,169	88,763	...	217,225,240
...	26,290,000	4,700,000	...	-500,000	...	30,490,000	Official languages--Promotion	30,040,055	449,945	...	25,955,909
...	2,736,832,000	-76,960,000	...	749,000	-45,829,341	2,614,791,659	Education support	2,614,791,659	...	...	2,589,597,262
...	4,868,000	4,415,000	...	1,000,000	...	10,283,000	Citizenship registration and promotion	9,781,295	501,705	...	8,231,202
...	81,649,000	1,838,500	...	2,601,019	...	86,088,519	Citizenship development	85,692,890	395,629	...	90,747,542
...	17,767,000	2,195,000	...	-316,500	...	19,645,500	Multiculturalism	19,568,504	76,996	...	17,846,921
...	3,828,000	3,195,000	...	-2,147,451	42,717	4,918,266	Canadian culture	4,910,928	7,338	..	4,700,512
...	3,096,000	850,000	...	-1,407,000	..	2,539,000	Human rights	2,487,033	51,967	...	2,211,290
...	**3,091,719,000**	**-59,766,500**	**...**	**...**	**-45,786,624**	**2,986,165,876**	**Total Department**	**2,984,593,533**	**1,572,343**	**...**	**2,956,515,878**
							Social Sciences and Humanities Research Council				
							Grants				
							Grants and scholarships				
...	62,279,000	2,000,000	...	...	...	64,279,000	Grants to individuals, institutions and associations to promote and assist research and scholarships in the social sciences and humanities	64,279,000	...	...	64,423,999
...	**62,279,000**	**2,000,000**	**...**	**...**	**...**	**64,279,000**	**Total Program**	**64,279,000**	**...**	**...**	**64,423,999**
...	**3,153,998,000**	**-57,766,500**	**...**	**...**	**-45,786,624**	**3,050,444,876**	**Total Ministry**	**3,048,872,533**	**1,572,343**	**...**	**3,020,939,877**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Public Service Commission			
Budgetary (respendable revenues)			
Staff Development and Training Revolving Fund			
Staff Development and Training Revolving Fund	14,057,000	12,873,638	12,608,563
Total Program--Budgetary	**14,057,000**	**12,873,638**	**12,608,563**
Total Ministry--Budgetary	**14,057,000**	**12,873,638**	**12,608,563**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Transfer payments to provinces and territories	1,531,920	571,505
Other transfer payments	779,393	302,153
Adjustment to prior year's Payables at Year End (PAYE)	849,450	482,030
Sundries	231,562	147,840
	3,392,325	1,503,528
Privileges, licences and permits--		
Citizenship registration	4,221,481	4,237,822
Sundries		4,850
	4,221,481	4,242,672
Other non-tax revenue--		
Canada Student Loans--Principal	38,545,540	31,033,723
Canada Student Loans--Interest	18,118,896	16,158,139
Sundries	250,621	269,924
	56,915,057	47,461,786
Total Department	**64,528,863**	**53,207,986**
Public Service Commission		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	231,549	72,119
Adjustment to prior year's Payables at Year End (PAYE)	92,220	4,534
	323,769	76,653
Services and service fees	271,719	269,590
Other non-tax revenue	113,923	135,718
Total Program	**709,411**	**481,961**
Social Sciences and Humanities Research Council		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of overpayments and unspent monies on transfer payments	751,802	741,553
Refunds of previous years' operating expenditure	4,880	2,282
Adjustment to prior year's Payables at Year End (PAYE)	6,732	11,906
	763,414	755,741
Other non-tax revenue	5	25
Total Program	**763,419**	**755,766**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Status of Women--Office of the Co-ordinator		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	1,190	837
Adjustment to prior year's Payables at Year End (PAYE)	5,173	4,111
Total Program	**6,363**	**4,948**
Ministry Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	**4,485,871**	**2,340,870**
Privileges, licences and permits	**4,221,481**	**4,242,672**
Services and service fees	**271,719**	**269,590**
Other non-tax revenue	**57,028,985**	**47,597,529**
Total Ministry	**66,008,056**	**54,450,661**

SECTION 25

1987-88
PUBLIC ACCOUNTS

Solicitor General

Department
Canadian Security Intelligence Service
Correctional Service
National Parole Board
Royal Canadian Mounted Police

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Department

Objective

To provide overall policy direction to the programs of the Department, and to perform review functions related to departmental agencies.

Activity Description

Ministry Secretariat

The Minister, the Deputy Minister and their immediate staff, policy planning, program evaluation, research, statistics, communication and consultation, police and security planning and analysis, administration, corporate systems, and legal services.

Review Agencies

The Offices of the Correctional Investigator and the Inspector General, Canadian Security Intelligence Service; the Public Complaints Commission and External Review Committee for the Royal Canadian Mounted Police.

Canadian Security Intelligence Service

Objective

To provide security intelligence to the Government of Canada.

Activity Description

Canadian Security Intelligence Service

Collects, analyzes and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada; and reports to and advises the Government of Canada in relation to these threats; and provides security assessments.

Correctional Service

Objective

To administer sentences imposed by the courts and to prepare offenders for their return as useful citizens to the community.

Activity Description

Planning and Management

Headquarters, regional and institutional management; development of policy and plans, and monitoring of performance; promotion of good communications and public awareness.

Custody of Inmates

Security and custodial care of inmates, to minimize the incidence of offenders inflicting harm to the public, staff, other inmates and themselves.

Education, Training and Employment of Inmates

Promotion of work and training opportunities in industrial, vocational and scholastic programs designed to develop inmates for useful positions in the community as productive and responsible citizens.

Offender Case Management

Preparation, direction and counselling of inmates aimed at their satisfactory reintegration into society; supervision of inmates released on parole from both federal and provincial institutions; and provision of rehabilitative assistance to parolees and inmates discharged from federal penitentiaries.

Health Care

Provision of medical, dental, psychiatric and therapeutic treatment for inmates.

Technical Services

Provision of food, clothing and institutional services; the maintenance of accommodation and plant facilities; the provision of engineering and architectural services.

Administration

Provision of personnel, finance and general administration services.

National Parole Board

Objective

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description

Parole Board Operations

In accordance with the provisions of the Parole Act, and other relevant statutes, the National Parole Board is an independent administrative body which grants, denies and controls the conditional release of inmates of federal penitentiaries, and recommends the exercise of the Royal Prerogative of Mercy and the granting of pardons. In addition, the National Parole Board exercises the same powers and responsibilities, with the exception of the granting of temporary absences, for provincial inmates in provinces without provincial parole boards.

Royal Canadian Mounted Police (RCMP)

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Activity Description

Enforcement of Federal Statutes and Executive Orders

- To prevent and detect offences against federal statutes such as the Narcotic Control Act, Bankruptcy Act, Immigration Act, and the Revenue Statutes.
- To undertake certain responsibilities of other federal Government departments on a cost recovery basis.
- To protect visiting foreign dignitaries, diplomats and senior Canadian government officials.

Canadian Police Services

The operation of the crime detection laboratories across Canada, the main Identification Branches, the Canadian Police Information Centre, the Canadian Police College at Ottawa, and the registry records services.

- Crime detection laboratories at Halifax, Sackville, Ottawa, Winnipeg, Regina, Edmonton and Vancouver provide scientific and technical assistance to Canadian police forces and enforcement agencies to assist in criminal investigations and security matters.
- The Identification Branches are the central repository of criminal records and information. They gather, maintain, classify and preserve identification data and information received from all Canadian police forces, penal institutions, federal agencies and private citizens, furnishing information concerning such records to duly authorized agencies.
- The Canadian Police Information Centre provides an integrated automated information system on crimes and criminals to serve the immediate operational needs of all police forces in Canada.
- The Canadian Police College provides specialized police training to members of Canadian police departments and agencies as well as members of foreign police departments.
- The registry records services provides an efficient record management service to support the operational and administrative functions of the Force.

Police Services Under Contract

Cost-shared policing arrangements for enforcement of the Criminal Code, provincial statutes, territorial ordinances, and municipal by-laws in, as applicable, all provinces except Ontario and Quebec, certain municipalities in the contract provinces, and the Yukon and Northwest Territories.

Administration

Commissioner's office and staff, central and divisional management, administrative support services and recruit and in-service training.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	24,196,500	...	...	24,196,500	1	Program expenditures				
...	...	500,000	...	500,000	1c	Program expenditures				
...	...	...	59,900	59,900		Transfer from TB Vote 10 [1]				
...	24,196,500	500,000	59,900	24,756,400		Total--Vote 1	24,353,385	403,015	...	138,407,704
...	39,530	...	6,445	45,975	(S)	Solicitor General--Salary and motor car allowance	45,975	...	...	41,098
...	1,730,000	...	132,000	1,862,000	(S)	Contributions to employee benefit plans	1,862,000	...	...	1,964,878
...	**25,966,030**	**500,000**	**198,345**	**26,664,375**		**Total Department--Budgetary**	**26,261,360**	**403,015**	**...**	**140,413,680**
						Canadian Security Intelligence Service				
...	133,589,000	...	...	133,589,000	5	Program expenditures				
...	...	3,272,055	...	3,272,055	5e	Program expenditures				
...	...	...	6,545	6,545		Transfer from TB Vote 10 [1]				
...	133,589,000	3,272,055	6,545	136,867,600		Total--Vote 5	136,331,165	536,435	...	132,256,076
...	**133,589,000**	**3,272,055**	**6,545**	**136,867,600**		**Total Program--Budgetary**	**136,331,165**	**536,435**	**...**	**132,256,076**
						Correctional Service				
...	618,481,000	...	...	618,481,000	10	Penitentiary Service and National Parole Service--Operating expenditures				
...	...	...	158,400	158,400		Transfer from TB Vote 10 [1]				
...	618,481,000	...	158,400	618,639,400		Total--Vote 10	607,882,683	10,756,717	...	597,865,976
...	122,136,000	...	...	122,136,000	15	Penitentiary Service and National Parole Service--Capital expenditures	92,230,577	29,905,423	...	101,598,860
...	184,000	...	-12,681	171,319	(S)	Pensions and other employee benefits	171,319	...	...	166,778
...	58,286,000	...	4,443,000	62,729,000	(S)	Contributions to employee benefit plans	62,729,000	...	...	59,432,000
...	...	...	11,278	11,278	(S)	Forgiveness of parolee loans	11,278	...	...	11,709
...	...	...	25	25	(S)	Refunds of amounts credited to revenue in previous years	25	...	...	7,915
...	799,087,000	...	4,600,022	803,687,022		Total--Budgetary	763,024,882	40,662,140	...	759,083,238
23,981	...	...	...	23,981	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. Appropriation Act No. 3, 1982–83. Limit $50,000. (Net)	811	...	23,170	1,382
...	**799,087,000**	...	**4,600,022**	**803,687,022**		**Total Program--Budgetary**	**763,024,882**	**40,662,140**	**...**	**759,083,238**
23,981	...	...	...	**23,981**		**Non-budgetary**	**811**	**...**	**23,170**	**1,382**

						National Parole Board				
...	14,003,000	...	...	14,003,000	20	Program expenditures				
...	...	1,520,000	...	1,520,000	20c	Program expenditures				
...	...	...	755,124	755,124		Transfer from: TB Vote 5 [1]				
...	...	...	20,196	20,196		TB Vote 10 [1]				
...	14,003,000	1,520,000	775,320	16,298,320		Total--Vote 20	16,239,107	59,213	...	14,177,067
...	1,738,000	...	132,000	1,870,000	(S)	Contributions to employee benefit plans	1,870,000	...	...	1,748,000
...	**15,741,000**	**1,520,000**	**907,320**	**18,168,320**		**Total Program--Budgetary**	**18,109,107**	**59,213**	**...**	**15,925,067**
						Royal Canadian Mounted Police				
...	662,941,000	...	...	662,941,000	25	Operating expenditures				
...	...	62,353,200 [2]	...	62,353,200	25e	Operating expenditures				
...	...	...	948,859	948,859		Transfer from TB Vote 10 [1]				
...	662,941,000	62,353,200	948,859	726,243,059		Total--Vote 25	693,197,286	33,045,773	...	592,412,511
...	96,737,000	...	...	96,737,000	30	Capital expenditures				
...	...	6,440,100	...	6,440,100	30e	Capital expenditures				
...	96,737,000	6,440,100	...	103,177,100		Total--Vote 30	103,058,269	118,831	...	92,646,926
					(S)	Pensions and other employee benefits--Members of the Force	149,613,269	...	...	135,402,867
...	140,097,000	...	9,516,269	149,613,269						
...	14,632,000	...	1,115,000	15,747,000	(S)	Contributions to employee benefit plans	15,747,000	...	...	14,156,000
...	**914,407,000**	**68,793,300**	**11,580,128**	**994,780,428**		**Total Program--Budgetary**	**961,615,824**	**33,164,604**	**...**	**834,618,304**
...	**1,888,790,030**	**74,085,355**	**17,292,360**	**1,980,167,745**		**Total Ministry--Budgetary**	**1,905,342,338**	**74,825,407**	**...**	**1,882,296,365**
23,981	**...**	**...**	**...**	**23,981**		**Non-budgetary**	**811**	**...**	**23,170**	**1,382**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

2 The authority to spend revenue received during the year was reduced due to the transfer, from the Department of Transport to the RCMP, of the financial responsibility for airport security services which were previously provided by the RCMP on a cost recovery basis.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	19,054,030	359,951	59,900	-240,238	108,737	...	19,342,380	Ministry Secretariat	19,033,253	309,127	...	24,375,740
...	2,174,000	...	...	66,621	29,708	...	2,270,329	Review agencies	2,284,504	-14,175	...	...
...	21,228,030	359,951	59,900	-173,617	138,445	...	21,612,709	Total--Operating	21,317,757	294,952	...	24,375,740
								Capital				
...	98,000	...	...	295,617	...	...	393,617	Ministry Secretariat	448,731	-55,114	...	736,423
...	...	...	...	100,000	...	...	100,000	Review agencies	149,423	-49,423	...	...
...	98,000	...	...	395,617	...	...	493,617	Total--Capital	598,154	-104,537	...	736,423
								Transfer payments				
...	4,640,000	140,049	...	-222,000	...	...	4,558,049	Ministry Secretariat	4,345,449	212,600	...	4,465,075
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	110,836,442
...	4,640,000	140,049	...	-222,000	...	...	4,558,049	Total--Transfer payments	4,345,449	212,600	...	115,301,517
								Departmental Summary				
...	23,792,030	500,000	59,900	-166,621	108,737	...	24,294,046	Ministry Secretariat	23,827,433	466,613	...	29,577,238
...	2,174,000	...	...	166,621	29,708	...	2,370,329	Review agencies	2,433,927	-63,598	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	110,836,442
...	**25,966,030**	**500,000**	**59,900**	...	**138,445**	...	**26,664,375**	**Total Department--Budgetary**	**26,261,360**	**403,015**	...	**140,413,680**
								Canadian Security Intelligence Service				
								Operating				
...	133,589,000	3,272,055	6,545	...	...	...	136,867,600	Canadian Security Intelligence Service	136,331,165	536,435	...	132,256,076
...	**133,589,000**	**3,272,055**	**6,545**	...	...	...	**136,867,600**	**Total Program--Budgetary**	**136,331,165**	**536,435**	...	**132,256,076**
								Correctional Service				
								Operating				
...	25,528,000	...	23,034	...	256,532	...	25,807,566	Planning and management	31,841,080	-6,033,514	...	25,193,076
...	164,534,000	...	...	...	1,426,202	...	165,960,202	Custody of inmates	155,033,500	10,926,702	...	154,061,053
...	73,418,000	...	20,550	...	335,447	...	73,773,997	Education, training and employment of inmates	76,995,894	-3,221,897	...	70,483,410

...	178,132,000	...	26,830	...	1,269,809	...	179,428,639	Offender case management	190,508,772	-11,080,133	...	184,008,117
...	45,4:1,000	...	4,730	...	242,588	...	45,658,318	Health care	43,952,573	1,705,745	...	43,742,187
...	125,077,300	...	6,644	...	530,939	...	125,614,583	Technical services	114,689,679	10,924,904	...	116,002,459
...	63,427,000	...	76,612	...	392,786	...	63,896,398	Administration	56,536,820	7,359,578	...	62,726,755
...	675,527,000	...	158,400	...	4,454,303	...	680,139,703	Total--Operating	669,558,318	10,581,385	...	656,217,057
								Capital				
...	1,589,000	...	...	...	...	...	1,589,000	Planning and management	3,767,891	-2,178,891	...	3,538,674
...	154,000	...	...	...	...	...	154,000	Custody of inmates	175,565	-21,565	...	142,193
...	3,377,000	...	...	...	...	...	3,377,000	Education, training and employment of inmates	2,028,129	1,348,871	...	1,787,039
...	774,000	...	...	...	...	...	774,000	Offender case management	316,501	457,499	...	318,085
...	368,000	...	...	...	...	...	368,000	Health care	182,561	185,439	...	118,367
...	114,756,000	...	...	...	...	...	114,756,000	Technical services	85,120,069	29,635,931	...	95,172,762
...	1,118,000	...	...	...	...	...	1,118,000	Administration	639,861	478,139	...	521,740
...	122,136,000	...	...	...	...	...	122,136,000	Total--Capital	92,230,577	29,905,423	...	101,598,860
								Transfer payments				
...	...	...	...	...	...	...	...	Education, training and employment of inmates	259,512	-259,512	...	...
...	1,027,000	...	...	...	...	...	1,027,000	Offender case management	744,177	282,823	...	999,463
...	397,000	...	...	...	-12,681	...	384,319	Administration	232,298	152,021	...	267,858
...	1,424,000	...	...	...	-12,681	...	1,411,319	Total--Transfer payments	1,235,987	175,332	...	1,267,321
								Non-budgetary				
23,981	...	...	...	...	...	...	23,981	Offender case management	811	...	23,170	1,382
								Program Summary				
...	27,117,000	...	23,034	...	256,532	...	27,396,566	Planning and management	35,608,971	-8,212,405	...	28,731,750
...	164,688,000	...	...	...	1,426,202	...	166,114,202	Custody of inmates	155,209,065	10,905,137	...	154,203,246
...	76,795,000	...	20,550	...	335,447	...	77,150,997	Education, training and employment of inmates	79,283,535	-2,132,538	...	72,270,449
...	179,933,000	...	26,830	...	1,269,809	...	181,229,639	Offender case management--Budgetary	191,569,450	-10,339,811	...	185,325,665
23,981	...	...	...	...	...	...	23,981	Non-budgetary	811	...	23,170	1,382
...	45,779,000	...	4,730	...	242,588	...	46,026,318	Health care	44,135,134	1,891,184	...	43,860,554
...	239,833,000	...	6,644	...	530,939	...	240,370,583	Technical services	199,809,748	40,560,835	...	211,175,221
...	64,942,000	...	76,612	...	380,105	...	65,398,717	Administration	57,408,979	7,989,738	...	63,516,353
...	799,087,000	...	158,400	...	4,441,622	...	803,687,022	**Total Program--Budgetary**	763,024,882	40,662,140	...	759,083,238
23,981	...	...	...	...	...	...	23,981	Non-budgetary	811	...	23,170	1,382
								National Parole Board				
								Operating				
...	15,712,000	1,303,000	775,320	...	132,000	...	17,922,320	Parole Board operations	17,581,917	340,403	...	15,778,880
								Capital				
...	29,000	217,000	...	...	...	...	246,000	Parole Board operations	527,190	-281,190	...	146,187
...	15,741,000	1,520,000	775,320	...	132,000	...	18,168,320	**Total Program--Budgetary**	18,109,107	59,213	...	15,925,067

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Royal Canadian Mounted Police				
								Operating				
...	335,035,000	60,913,200	...	...	3,446,748	-32,161,000	367,233,948	Enforcement of federal statutes and executive orders	356,262,590	10,971,358	...	271,143,909
...	84,921,000	...	...	...	910,904	-1,854,000	83,977,904	Canadian police services	95,084,969	-11,107,065	...	93,307,969
...	607,081,000	...	...	...	6,015,917	-387,135,000	225,961,917	Police services under contract	167,682,750	58,279,167	...	152,571,385
...	179,352,000	1,440,000	948,859	...	1,831,682	...	183,572,541	Administration	208,999,623	-25,427,082	...	196,012,240
...	-421,150,000	...	...	...	...	421,150,000	...	Revenue credited to the vote	...	...	...	...
...	785,239,000	62,353,200	948,859	...	12,205,251	...	860,746,310	Total--Operating	828,029,932	32,716,378	...	713,035,503
								Capital				
								Enforcement of federal statutes				
...	13,117,000	6,440,100	...	...	...	...	19,557,100	and executive orders	21,110,400	-1,553,300	...	18,629,704
...	18,134,000	...	...	...	...	...	18,134,000	Canadian police services	16,042,734	2,091,266	...	11,035,396
...	50,305,000	...	...	...	...	...	50,305,000	Police services under contract	51,189,574	-884,574	...	39,607,657
...	15,181,000	...	...	...	...	...	15,181,090	Administration	14,715,561	465,439	...	23,374,169
...	96,737,000	6,440,100	...	...	...	...	103,177,100	Total--Capital	103,058,269	118,831	...	92,646,926
								Transfer payments				
								Enforcement of federal statutes				
...	10,032,000	...	...	...	-504,189	...	9,527,811	and executive orders	9,527,811	...	...	9,051,714
...	2,791,000	...	...	...	-114,739	...	2,676,261	Canadian police services	2,496,675	179,586	...	2,362,085
...	14,413,000	...	...	...	-724,369	...	13,688,631	Police services under contract	13,688,631	...	...	13,004,621
...	5,195,000	...	...	...	-230,685	...	4,964,315	Administration	4,814,506	149,809	...	4,517,455
...	32,431,000	...	...	...	-1,573,982	...	30,857,018	Total--Transfer payments	30,527,623	329,395	...	28,935,875
								Program Summary				
								Enforcement of federal statutes				
...	326,023,000	67,353,300	...	...	2,942,559	...	396,318,859	and executive orders	386,900,801	9,418,058	...	298,825,327
...	103,992,000	...	...	...	796,165	...	104,788,165	Canadian police services	113,624,378	-8,836,213	...	106,705,450
...	284,664,000	...	...	...	5,291,548	...	289,955,548	Police services under contract	232,560,955	57,394,593	...	205,183,663
...	199,728,000	1,440,000	948,859	...	1,600,997	...	203,717,856	Administration	228,529,690	24,811,834	...	223,903,864
...	914,407,000	68,793,300	948,859	...	10,631,269	...	994,780,428	Total Program--Budgetary	961,615,824	33,164,604	...	834,618,304
...	1,888,790,030	74,085,355	1,949,024	...	15,343,336	...	1,980,167,745	**Total Ministry--Budgetary**	1,905,342,338	74,825,407	...	1,882,296,365
23,981	...	...	...	...	...	...	23,981	**Non-budgetary**	811	...	23,170	1,382

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Ministry Secretariat				
...	49,000	...	...	...	...	49,000	Canadian Association of Chiefs of Police	49,000	...	...	49,000
...	122,500	...	...	...	...	122,500	Canadian Association for the Prevention of Crime	122,500	...	...	122,500
...	50,000	...	...	...	...	50,000	John Howard Society	50,000	...	...	50,000
...	1,717,600	65,049	...	...	...	1,782,649	Authorized after-care agencies	1,782,649	...	...	1,782,649
...	**1,939,100**	**65,049**	**...**	**...**	**...**	**2,004,149**	**Total--Grants**	**2,004,149**	**...**	**...**	**2,004,149**
							Contributions				
							Ministry Secretariat				
...	2,431,900	75,000	...	-222,000	...	2,284,900	Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	2,072,575	212,325	...	2,241,969
...	269,000	...	...	...	...	269,000	Core funding--National voluntary organizations	268,725	275	...	218,957
...	2,700,900	75,000	...	-222,000	...	2,553,900		2,341,300	212,600	...	2,460,926
							Departmental administration				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	110,836,442
...	**2,700,900**	**75,000**	**...**	**-222,000**	**...**	**2,553,900**	**Total--Contributions**	**2,341,300**	**212,600**	**...**	**113,297,368**
							Departmental Summary by Activity				
...	4,640,000	140,049	...	-222,000	...	4,558,049	Ministry Secretariat	4,345,449	212,600	...	4,465,075
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	110,836,442
...	**4,640,000**	**140,049**	**...**	**-222,000**	**...**	**4,558,049**	**Total Department**	**4,345,449**	**212,600**	**...**	**115,301,517**
							Correctional Service				
							Grants				
							Administration				
...	184,000	...	...	...	-12,681	171,319	(S) Pensions and other employee benefits	171,319	...	...	166,778
...	35,000	...	...	...	...	35,000	Penitentiary inmates accident compensation	21,664	13,336	...	49,133
...	178,000	...	...	...	...	178,000	Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty	39,315	138,685	...	51,947
...	**397,000**	**...**	**...**	**...**	**-12,681**	**384,319**	**Total--Grants**	**232,298**	**152,021**	**...**	**267,858**

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Education, training and employment of inmates				
...	...	...	...	...	...	...	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	259,512	-259,512	...	...
							Offender case management				
...	1,027,000	...	...	...	...	1,027,000	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	744,177	282,823	...	999,463
...	**1,027,000**	...	...	...	...	**1,027,000**	**Total--Contributions**	**1,003,689**	**23,311**	...	**999,463**
							Program Summary by Activity				
...	...	...	...	...	...	...	Education, training and employment of inmates	259,512	-259,512	...	...
...	1,027,000	...	...	...	...	1,027,000	Offender case management	744,177	282,823	...	999,463
...	397,000	...	...	...	-12,681	384,319	Administration	232,298	152,021	...	267,858
...	**1,424,000**	...	...	...	**-12,681**	**1,411,319**	**Total Program**	**1,235,987**	**175,332**	...	**1,267,321**
							Royal Canadian Mounted Police				
							Grants				
							Enforcement of federal statutes and executive orders				
...	9,122,592	...	...	...	-575,162	8,547,430	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	8,547,430	...	...	8,169,195
...	878,977	...	...	...	72,358	951,335	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	951,335	...	...	854,770
...	30,431	...	...	...	-1,385	29,046	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	29,046	...	...	27,749
...	10,032,000	...	...	...	-504,189	9,527,811		9,527,811	...	...	9,051,714

							Canadian police services				
...	2,076,044	...	...	...	-130,890	1,945,154	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	1,945,154	...	...	1,858,264
...	200,030	...	...	...	16,467	216,497	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	216,497	...	...	194,436
...	6,926	...	...	...	-316	6,610	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	6,610	...	...	6,312
...	2,283,000	...	...	...	-114,739	2,168,261		2,168,261	...	...	2,059,012
							Police services under contract				
...	13,106,451	...	...	...	-826,336	12,280,115	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	12,280,115	...	...	11,736,703
...	1,262,829	...	...	...	103,956	1,366,785	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	1,366,785	...	...	1,228,050
...	43,720	...	...	...	-1,989	41,731	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	41,731	...	...	39,868
...	14,413,000	...	...	...	-724,369	13,688,631		13,688,631	...	...	13,004,621
							Administration				
...	2,500	...	...	...	...	2,500	Royal Canadian Mounted Police Veterans Association	2,500	...	...	2,500
...	2,500	...	...	...	...	2,500	International Association of Chiefs of Police	1,512	988	...	1,500
...	600,000	...	...	...	...	600,000	Payments, in the nature of Workers' Compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	451,179	148,821	...	371,068
...	4,173,913	...	...	...	-263,157	3,910,756	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	3,910,756	...	...	3,738,514
...	402,164	...	...	...	33,105	435,269	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	435,269	...	...	391,173
...	13,923	...	...	...	-633	13,290	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	13,290	...	...	12,700
...	5,195,000	...	...	...	-230,685	4,964,315		4,814,506	149,809	...	4,517,455
...	**31,923,000**	...	...	...	**-1,573,982**	**30,349,018**	**Total--Grants**	**30,199,209**	**149,809**	...	**28,632,802**
							Contributions				
							Canadian police services				
...	508,000	...	...	...	...	508,000	Contributions to non-RCMP candidates attending Canadian Police College courses	328,414	179,586	...	303,073
...	**508,000**	...	...	...	...	**508,000**	**Total--Contributions**	**328,414**	**179,586**	...	**303,073**

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	10,032,000	...	...	...	-504,189	9,527,811	Enforcement of federal statutes and executive orders	9,527,811	...	...	9,051,714
...	2,791,000	...	...	...	-114,739	2,676,261	Canadian police services	2,496,675	179,586	...	2,362,085
...	14,413,000	...	...	...	-724,369	13,688,631	Police services under contract	13,688,631	...	...	13,004,621
...	5,195,000	...	...	...	-230,685	4,964,315	Administration	4,814,506	149,809	...	4,517,455
...	**32,431,000**	**...**	**...**	**...**	**-1,573,982**	**30,857,018**	**Total Program**	**30,527,623**	**329,395**	**...**	**28,935,875**
...	**38,495,000**	**140,049**	**...**	**-222,000**	**-1,586,663**	**36,826,386**	**Total Ministry**	**36,109,059**	**717,327**	**...**	**145,504,713**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Enforcement of federal statutes and executive orders			
Airport policing	21,517,000		25,496,557
Native policing	8,048,000	6,623,568	8,422,430
Protective	2,556,000	2,395,365	1,939,261
Miscellaneous	40,000	54,755	62,502
	32,161,000	9,073,688	35,920,750
Canadian police services			
Police Information Retrieval System	1,854,000	2,039,796	1,782,386
Police services under contract			
Provincial policing contracts	240,100,000	267,128,515	266,841,176
Municipal policing contracts	124,746,000	144,855,902	131,469,316
Northwest Territory policing	16,129,000	17,161,795	15,867,810
Yukon Territory policing	6,160,000	5,971,642	5,410,096
	387,135,000	435,117,854	419,588,398
Total Program--Budgetary	**421,150,000**	**446,231,338**	**457,291,534**
Total Ministry--Budgetary	**421,150,000**	**446,231,338**	**457,291,534**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	32,366	44,075
Adjustment to prior year's Payables at Year End (PAYE)	3,354,541	231,513
	3,386,907	275,588
Services and service fees	755	187
Total Department	**3,387,662**	**275,775**
Canadian Security Intelligence Service		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	190,072	24,025
Other non-tax revenue	410,895	105,751
Total Program	**600,967**	**129,776**
Correctional Service		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Salaries and operating	380,319	334,460
Adjustment to prior year's Payables at Year End (PAYE)	1,442,050	884,462
	1,822,369	1,218,922
Privileges, licences and permits--		
Rentals	23,286	69,484
Board and lodging--Inmates	136,316	139,402
Recovery university fees--Inmates portion	17,128	17,864
	182,730	226,750
Services and service fees--		
Shipping by Correctional Service of Canada vehicle	366	...
Laundry service	82,687	41,618
Inmate maintenance--Contracted (federal-provincial agreements)	556,787	1,255,694
Psychiatric services--Contracted	589,174	545,641
Access to information fees	1,289	499
Sundry	9,520	10,455
	1,239,823	1,853,907
Proceeds from sales--		
Sale of farm produce	327,594	256,001
Sale of inmate canteen	6,776,513	6,672,773
Sale of manufactured products	12,136,004	10,647,727
	19,240,111	17,576,501

Revenue--*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue--		
Fines and forfeitures	78,609	74,723
Provincial sales tax commissions	2,264	1,643
Inmate clothing--Includes loans repaid	...	250
Claims for the Crown	8,581	11,834
Financial penalty--Payroll deduction	21	3,144
Premium, discount and exchange	517	2,098
Miscellaneous	329,485	260,165
	419,477	353,857
Total Program	**22,904,510**	**21,229,937**
National Parole Board		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Ontario government sales tax refund	...	1,896
Sundries	4,893	2,729
	4,893	4,625
Other non-tax revenue--		
Ontario government sales tax refund	...	849
Sundries	265	56
	265	905
Total Program	**5,158**	**5,530**
Royal Canadian Mounted Police		
Non-Tax Revenue--		
Return on investments--		
Other accounts--		
Loans and advances to persons posted abroad--		
Interest	9,570	15,829
Transfer of profit	348	185
	9,918	16,014
Refunds of previous years' expenditure--		
Repayment by provinces for various investments	188,964	203,061
Repayment for services rendered to other Government departments	704,771	74,626
Repayment for repairs to motor vehicles	306,600	290,359
Adjustment to prior year's Payables at Year End (PAYE)	499,222	325,842
Sundries	1,870,182	594,138
	3,569,739	1,488,026
Privileges, licences and permits--		
Rental of public buildings and property	4,463,370	4,322,075
Paid parking	27,982	...
	4,491,352	4,322,075
Services and service fees--		
Access to information	1,431	1,595
Proceeds from sales--		
Sale of cloth to manufacturers	961,682	878,312
Sale of kit and clothing to members	383,426	340,534
Sale of kit and clothing to provinces for auxiliary members	143,273	107,817
RCMP mess meals paylist deductions	1,017,219	1,100,272
RCMP mess meals--Taxable cash sales	894,373	963,091
RCMP mess meals--Non-taxable cash sales	1,144,477	1,154,516
Per-diem board mess payments	322,683	310,724
Sale of ammunition to members	10,150	7,072
Sale of breathalyser supplies	8,183	7,357
Sale--Accident report/photo	56,380	60,428
Quarterly subscription fees	182,776	...
Sundry sales	16,434	21,729
	5,141,056	4,951,852
Other non-tax revenue--		
Payment to RCMP Officers Pension Fund	27,425	31,146
Payment for Musical Ride performances	85,091	1,159
Damage assessment against members--Motor vehicles	7,150	5,819
Payment for training services at Depot	186,527	125,767
Compensation for provincial sales tax	115	816
Insurance refund--Members injury accident	168,788	35,655
Sundries	33,927	96,448
	509,023	296,810
Total Program	**13,722,519**	**11,076,372**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	9,918	16,014
Refunds of previous years' expenditure	8,973,980	3,011,186
Privileges, licences and permits	4,674,082	4,548,825
Services and service fees	1,242,009	1,855,689
Proceeds from sales	24,381,167	22,528,353
Other non-tax revenue	1,339,660	757,323
Total Ministry	**40,620,816**	**32,717,390**

SECTION 26

1987-88
PUBLIC ACCOUNTS

Supply and Services

Department
Royal Canadian Mint
Statistics Canada

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Department

Objective

To provide Receiver General programs in the areas of payment and banking services, maintenance of the central Government fiscal accounts and associated reports; certain services in the area of compensation and personnel; and common services on a revenue dependent basis, for the supply of goods and certain services required by departments and agencies, and the disposal of Crown owned material; all designed to enhance Government efficiency, effectiveness and economy, taking into account the contribution of these activities to the support of national objectives.

Activity Description

Supply Operations

The provision of goods and services of both a commercial and technically complex nature. The provision of specialized printing, film and video, exhibit and advertising services to Parliament and Government departments. The effective, efficient and economical management on behalf of departments and agencies of the procurement aspects of major crown projects. The financing, as required, on a cost reimbursable basis, of the acquisition and stockpiling of defence supplies or strategic materials, and the provision of supply support initiatives which contribute to departmental programs.

Regional Operations

The operation of the Receiver General payments, production and delivery systems; the production of and delivery of payment, pension and other benefit plan systems for the public service, the Canadian Forces and the Royal Canadian Mounted Police, the procurement of goods and services, locally, in Canada and abroad and the provision of disposal services for surplus material in the custody of Government departments, agencies, and Crown corporations.

Management and Operational Services

The management of the Consolidated Revenue Fund; the maintenance of the central accounts of Canada and preparation of the Public Accounts reports. The administration of systems required for payment, pension and other benefit plan systems for the public service, the Canadian Forces and the Royal Canadian Mounted Police. The provision of accounting, advisory and data processing services on request from departments to the Government as a whole.

Reciprocal Taxation

The remittance by the federal Government (directly or indirectly) to participating provinces, payments in lieu of provincial taxes and fees(includes provincial general sales taxes, motor fuel, tobacco and amusement taxes, and motor vehicle registration fees) on its consumption or use of goods and services. In return, the participating provincial governments pay federal sales and excise taxes on their purchases of goods.

Program Administration

The provision of direction and control for the efficient and effective delivery of the supply and services program, also including the provision of support services, e.g., development and operation of financial management systems,development and operation of management information systems, development of strategic plans; allocation and monitoring of resources; formulation and maintenance of policies; coordination of effective customer and supplier relations; human resources planning and development; and the development and maintenance of security policies.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Statistics Canada

Objective

To provide statistical information and analysis on the social and economic life of Canada, its provinces, its regions, its businesses, its institutions and its people, in order to contribute to an understanding of the various aspects of Canada and provide a basis for the development, analysis and evaluation of social and economic policies and programs, for public, business and individual decision-making, and for the general benefit and information of Canadians. To promote a national statistical program through the co-ordination of statistical activities of federal departments and agencies with the provinces and territories.

Activity Description

International and Domestic Economic Statistics

The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the co-ordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-Economic Statistics

The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the co-ordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and Social Statistics

The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the co-ordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

Institution Statistics

The provision of statistical information and analysis on the nature and operation of the public and institutional sector; the development and promotion of common concepts and systems; and the co-ordination of federal, provincial and territorial government statistical activities concerning institutions.

Technical Infrastructure

The provision of an infrastructure of centralized and specialized services,including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

Corporate Management Services

The provision of central direction and management services including,management practices, finance, personnel, and administrative services in support of the agency's program.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	230,889,720	...	...	230,889,720	1	Program expenditures				
					1c	Program expenditures and the grants listed in the Estimates including expenditures on behalf of government departments and agencies for Unsolicited Research and Development Proposals and to increase from $15,600,000 to $27,600,000 the authority to make commitments during the fiscal year in respect of such proposals				
...	...	10,000,000	...	10,000,000						
...	...	8,483,500	...	8,483,500	1e	Program expenditures				
...	...	...	1,128,000	1,128,000		Transfer from: TB Vote 5 [1]				
...	...	...	38,148	38,148		TB Vote 10 [1]				
...	230,889,720	18,483,500	1,166,148	250,539,368		Total--Vote 1	244,191,209	6,348,159	...	248,183,724
...	39,530	...	-913	38,617	(S)	Minister of Supply and Services--Salary and motor car allowance	38,617	...	...	41,098
...	27,977,000	...	2,133,000	30,110,000	(S)	Contributions to employee benefit plans	30,110,000	...	...	28,788,000
...	268,000,000	...	-6,864,006	261,135,994	(S)	Reciprocal Taxation (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977)	261,135,994	...	...	255,614,545
145,792,158	10,109,000	...	-10,109,000	145,792,158	(S)	Supply Revolving Fund	6,319,793	...	139,472,365	21,021,271
96,940,521	-748,000	...	748,000	96,940,521	(S)	Defence Production Revolving Fund				
...	...	...	-8,000,000	-8,000,000		Transfer of authority to the Defence Production Loan Account (Non-budgetary)				
96,940,521	-748,000	...	-7,252,000	88,940,521		Total--Defence Production Revolving Fund	-493,793	...	89,434,314	-649,949
...	...	...	44,545	44,545	(S)	Federal Court awards	44,545	...	...	210,183
242,732,679	536,267,250	18,483,500	-20,882,226	776,601,203		Total budgetary	541,346,365	6,348,159	228,906,679	553,208,872
...	...	...	8,000,000	8,000,000	(S)	(L) Defence Production Loan authorized under the Defence Production Act. (Transfer of authority from the Defence Production Revolving Fund). (Net)	8,000,000	...	...	-15,000,000
242,732,679	**536,267,250**	**18,483,500**	**-20,882,226**	**776,601,203**		**Total Department--Budgetary**	**541,346,365**	**6,348,159**	**228,906,679**	**553,208,872**
...	**...**	**...**	**8,000,000**	**8,000,000**		**Non-Budgetary**	**8,000,000**	**...**	**...**	**-15,000,000**

						Royal Canadian Mint				
					(S)	(L) Loans to the Mint pursuant to the Royal Canadian Mint Act: Section 17[1] the aggregate of amounts outstanding at any time shall not exceed $50,000,000 as amended November 1987. (Gross)	2,988,735	...	25,776,113	-3,128,736
8,787,378	**...**	**...**	**14,000,000**	**22,787,378**		**Total Program--Non-budgetary**	**-2,988,735**	**...**	**25,776,113**	**-3,128,736**
						Statistics Canada				
...	189,667,000	...	...	189,667,000	5	Program expenditures				
...	...	6,315,000	...	6,315,000	5e	Program expenditures				
...	...	...	6,703,000	6,703,000		Transfer from: TB Vote 5 [1]				
...	...	...	48,400	48,400		TB Vote 10 [1]				
...	189,667,000	6,315,000	6,751,400	202,733,400		Total--Vote 5	202,083,255	650,145	...	275,804,112
...	23,600,000	...	1,799,000	25,399,000	(S)	Contributions to employee benefit plans	25,399,000	...	...	25,023,000
...	**213,267,000**	**6,315,000**	**8,550,400**	**228,132,400**		**Total Program--Budgetary**	**227,482,255**	**650,145**	**...**	**300,827,112**
242,732,679	**749,534,250**	**24,798,500**	**-12,331,826**	**1,004,733,603**		Total Ministry--Budgetary	**768,828,620**	**6,998,304**	**228,906,679**	**854,035,984**
8,787,378	**...**	**...**	**22,000,000**	**30,787,378**		Non-budgetary	**5,011,265**	**...**	**25,776,113**	**-18,128,736**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	434,262,220	10,000,000	...	...	-6,740,000	-418,796,000	18,726,220	Supply operations	29,523,339	...	...	38,924,097
...	295,481,000	7,720,000	38,148	-354,000	-1,863,000	-198,999,000	102,023,148	Regional operations	98,543,572	...	...	100,882,112
242,732,679	...	...	...	...	-8,000,000	...	234,732,679	Revolving Funds (Supply operations and Regional operations)	...	-1,491,543	228,906,679	...
242,732,679	*729,743,220*	*17,720,000*	*38,148*	*-354,000*	*-16,603,000*	*-617,795,000*	*355,482,047*	*Total*	*128,066,911*	*-1,491,543*	*228,906,679*	*139,806,209*
...	185,838,000	...	1,042,800	...	956,000	-77,140,000	110,696,800	Management and operational services	108,304,427	2,392,373	...	111,390,000
...	65,498,530	280,000	85,200	...	418,087	-35,718,000	30,563,817	Program administration	26,908,797	3,655,020	...	27,816,000
...	...	...	...	...	44,545	...	44,545	Federal Court awards	44,545	...	...	210,183
...	-730,653,000	...	...	...	...	730,653,000	.	Revenue credited to the vote	.	...	...	...
242,732,679	250,426,750	18,000,000	1,166,148	-354,000	-15,184,368	...	496,787,209	Total--Operating	263,324,680	4,555,850	228,906,679	279,222,392
								Capital				
...	9,850,000	...	...	...	...	...	9,850,000	Supply operations	10,687,250	-837,250	...	10,958,759
...	4,426,000	...	...	354,000	...	...	4,780,000	Regional operations	930,565	3,849,435	...	2,164,830
...	*14,276,000*	...	...	*354,000*	...	...	*14,630,000*	*Total*	*11,617,815*	*3,012,185*	...	*13,123,589*
...	1,940,000	...	...	...	...	...	1,940,000	Management and operational services	2,882,573	-942,573	...	3,413,569
...	315,000	...	...	...	...	...	315,000	Program administration	629,820	-314,820	...	285,447
...	16,531,000	...	...	354,000	...	...	16,885,000	Total--Capital	15,130,208	1,754,792	...	16,822,605
								Transfer payments				
...	1,309,500	483,500	...	...	...	...	1,793,000	Supply operations	1,755,483	37,517	...	1,549,330
...	*1,309,500*	*483,500*	...	...	...	...	*1,793,000*	*Total*	*1,755,483*	*37,517*	...	*1,549,330*
...	268,000,000	...	...	...	-6,864,006	...	261,135,994	Reciprocal taxation	261,135,994	...	...	255,614,545
...	269,309,500	483,500	...	...	-6,864,006	...	262,928,994	Total--Transfer payments	262,891,477	37,517	...	257,163,875
								Non-budgetary				
...	...	...	...	...	8,000,000	...	8,000,000	Defence Production Loan Account	8,000,000	...	...	-15,000,000
								Departmental Summary				
...	26,625,720	10,483,500	...	...	-6,740,000	...	30,369,220	Supply operations	41,966,072	...	..	51,432,186
...	100,908,000	7,720,000	38,148	...	-1,863,000	...	106,803,148	Regional operations	99,474,137	...	...	103,046,942
242,732,679	...	...	...	...	-8,000,000	...	234,732,679	Revolving Funds		1,558,159	228,906,679	...
242,732,679	*127,533,720*	*18,203,500*	*38,148*	...	*-16,603,000*	...	*371,905,047*	*Total*	*141,440,209*	*1,558,159*	*228,906,679*	*154,479,128*
...	110,638,000	...	1,042,800	...	956,000	...	112,636,800	Management and operational services	111,187,000	1,449,800	...	114,803,569
...	268,000,000	...	...	...	-6,864,006	...	261,135,994	Reciprocal taxation	261,135,994	...	...	255,614,545
...	30,095,530	280,000	85,200	...	418,087	...	30,878,817	Program administration	27,538,617	3,340,200	...	28,101,447

...	...	...	...	...	44,545	...	44,545	Federal Court awards	44,545	...	...	210,183
...	...	...	...	...	8,000,000	...	8,000,000	Defence Production Loan Account--Non-budgetary	8,000,000	...	...	-15,000,000
242,732,679	**536,267,250**	**18,483,500**	**1,166,148**	**...**	**-22,048,374**	**...**	**776,601,203**	**Total Department--Budgetary**	**541,346,365**	**6,348,159**	**228,906,679**	**553,208,872**
...	**...**	**...**	**...**	**...**	**8,000,000**	**...**	**8,000,000**	**Non-budgetary**	**8,000,000**	**...**	**...**	**-15,000,000**
								Royal Canadian Mint				
								Non-budgetary				
8,787,378	...	...	...	...	14,000,000	...	22,787,378	Royal Canadian Mint	-2,988,735	...	25,776,113	-3,128,736
8,787,378	**...**	**...**	**...**	**...**	**14,000,000**	**...**	**22,787,378**	**Total Program--Non-budgetary**	**-2,988,735**	**...**	**25,776,113**	**-3,128,736**
								Statistics Canada				
								Operating				
								International and domestic economic statistics				
...	67,860,000	249,000	2,640,000	-52,000	543,000	...	71,240,000		69,691,549	1,548,451	...	69,949,582
...	36,251,000	...	479,000	-1,703,000	217,000	...	35,244,000	Socio-economic statistics	33,941,647	1,302,353	...	37,327,514
...	21,663,000	2,836,000	322,000	227,000	186,000	-3,909,000	21,325,000	Census and social statistics	20,677,903	647,097	...	98,164,165
...	16,692,000	...	257,000	-343,000	125,000	...	16,731,000	Institution statistics	15,657,147	1,073,853	...	16,350,504
...	68,682,000	...	2,547,000	4,848,566	553,000	-20,087,566	56,543,000	Technical infrastructure	59,075,492	-2,532,492	...	51,538,117
...	23,034,933	...	458,000	330,000	175,000	...	23,997,933	Corporate management services	24,435,239	-437,306	...	22,279,638
...	-23,684,000	2,995,000	...	-3,307,566	...	23,996,566 [1]	...	Revenue credited to the vote	...	...	...	...
...	210,498,933	6,080,000	6,703,000	...	1,799,000	...	225,080,933	Total--Operating	223,478,977	1,601,956	...	295,609,520
								Capital				
								International and domestic economic statistics				
...	...	...	...	...	...	...	...		...	...	...	338,709
...	76,000	235,000	...	...	...	...	311,000	Census and social statistics	311,000	...	...	55,853
...	2,644,000	...	...	...	...	...	2,644,000	Corporate management services	3,629,229	-985,229	...	4,751,879
...	2,720,000	235,000	...	...	...	...	2,955,000	Total--Capital	3,940,229	-985,229	...	5,146,441
								Transfer payments				
...	48,067	...	48,400	...	...	...	96,467	Corporate management services	63,049	33,418	...	71,151
								Program Summary				
								International and domestic economic statistics				
...	67,860,000	249,000	2,640,000	-52,000	543,000	...	71,240,000		69,691,549	1,548,451	...	70,288,291
...	36,251,000	...	479,000	-1,703,000	217,000	...	35,244,000	Socio-economic statistics	33,941,647	1,302,353	...	37,327,514
...	17,830,000	3,071,000	322,000	227,000	186,000	...	21,636,000	Census and social statistics	20,988,903	647,097	...	98,220,018
...	16,692,000	...	257,000	-343,000	125,000	...	16,731,000	Institution statistics	15,657,147	1,073,853	...	16,350,504
...	48,907,000	2,995,000	2,547,000	1,541,000	553,000	...	56,543,000	Technical infrastructure	59,075,492	-2,532,492	...	51,538,117
...	25,727,000	...	506,400	330,000	175,000	...	26,738,400	Corporate management services	28,127,517	-1,389,117	...	27,102,668
...	**213,267,000**	**6,315,000**	**6,751,400**	**...**	**1,799,000**	**...**	**228,132,400**	**Total Program--Budgetary**	**227,482,255**	**650,145**	**...**	**300,827,112**
242,732,679	**749,534,250**	**24,798,500**	**7,917,548**	**...**	**-20,249,374**	**...**	**1,004,733,603**	Total Ministry--Budgetary	**768,828,620**	**6,998,304**	**228,906,679**	**854,035,984**
8,787,378	**...**	**...**	**...**	**...**	**22,000,000**	**...**	**30,787,378**	Non-budgetary	**5,011,265**	**...**	**25,776,113**	**-18,128,736**

[1] This amount includes an increase of $3,307,566 in revenue credited to the vote (TB S-7/8-137).

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Supply operations				
...	...	95,000	...	...	...	95,000	The Youth Science Foundation (YSF)	95,000	...	...	100,000
...	...	38,000	...	...	...	38,000	Le Conseil de développement du loisir scientifique (CDLS)	38,000	...	...	87,000
...	...	**133,000**	...	...	...	**133,000**	**Total--Grants**	**133,000**	...	...	**187,000**
							Contributions				
							Supply operations				
...	1,176,500	483,500	...	...	...	1,660,000	Contributions to organizations, associations and individuals for projects to promote public education and awareness of science and technology	1,622,483	37,517	...	1,362,330
...	133,000	–133,000	...	...	...		Contributions on behalf of federal Government departments to organizations or individuals to undertake co-operative projects to promote public awareness projects relating to departmental mandates	...	...	...	...
...	**1,309,500**	**350,500**	...	...	...	**1,660,000**	**Total--Contributions**	**1,622,483**	**37,517**	...	**1,362,330**
							Other transfer payments				
							Reciprocal taxation				
...	268,000,000	...	...	...	–6,864,006	261,135,994	(S) Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act 1977--Part VIII	261,135,994	...	...	255,614,545
...	**268,000,000**	...	...	...	**–6,864,006**	261,135,994	**Total--Other transfer payments**	**261,135,994**	...	...	**255,614,545**
							Departmental Summary by Activity				
...	1,309,500	483,500	...	...	...	1,793,000	Supply operations	1,755,483	37,517	...	1,549,330
...	268,000,000	...	...	...	–6,864,006	261,135,994	Reciprocal taxation	261,135,994	...	...	255,614,545
...	**269,309,500**	**483,500**	...	...	**–6,864,006**	262,928,994	**Total Department**	262,891,477	**37,517**	...	**257,163,875**

							Statistics Canada				
							Grants				
							Corporate management services				
...	40,628	...	...	...	...	40,628	Canada's fee for membership in the Inter-American Statistical Institute [$29,351 US]	6,550	34,078	...	...
...	1,706	..	..	..	..	1,706	International Statistical Institute [2,056 Swiss Francs]	1,852	-146	..	2,178
...	1,787	...	...	...	...	1,787	International Association for Research in Income and Wealth [$1,291 US]	1,787	...	...	1,787
...	3,946	...	...	...	...	3,946	Conference of Commonwealth Statisticians [2,000 Pounds Sterling]	4,460	-514	...	3,980
...	**48,067**	...	...	...	...	**48,067**	**Total--Grants**	**14,649**	**33,418**	...	**7,945**
							Contributions				
							Corporate management services				
...	...	...	48,400	...	...	48,400	Challenge 87	48,400	...	...	63,206
...	...	...	**48,400**	...	...	**48,400**	**Total--Contributions**	**48,400**	...	...	**63,206**
...	**48,067**	...	**48,400**	...	...	**96,467**	**Total Program**	**63,049**	**33,418**	...	**71,151**
...	**269,357,567**	**483,500**	**48,400**	...	**-6,864,006**	**263,025,461**	**Total Ministry**	**262,954,526**	**70,935**	...	**257,235,026**

(S) Statutory transfer payment.

1 As a result of provincial sales taxes paid directly by the Supply Revolving Fund and Disposal Operations to the various provincial governments, the transfer payments and the expenditures by standard object (Table 5 in Section I of this volume) will differ by $855,754.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Supply operations			
Recoveries from the provision of goods and services sold to other Government departments and agencies	418,796,000	412,304,331	428,267,144
Regional operations			
Recoveries from the acquisition, delivery, provision and/or disposal of goods and services	198,999,000	226,386,489	209,624,488
Management and operational services			
Recoveries from the provision of services in support of the Receiver General function, and in the areas of compensation, personnel, finance, management consulting, auditing and advisory services	77,140,000	81,562,000	79,002,000
Program administration			
Recoveries for the cost of general administrative services provided to the Supply Revolving Fund and to other Government departments	35,718,000	40,049,000	38,042,000
Total Department--Budgetary	**730,653,000**	**760,301,820**	**754,935,632**
Statistics Canada			
Budgetary (respendable revenues)			
Census and social statistics			
Recoveries from other Government departments under census cost sharing agreement for materials and services provided	3,909,000	3,907,102	2,384,895
Technical infrastructure			
Recoveries from other governments, other federal Government departments and the private sector for materials and services provided	16,780,000	20,090,146	20,274,367
Total Program--Budgetary	**20,689,000** [1]	**23,997,248**	**22,659,262**
Total Ministry--Budgetary	**751,342,000**	**784,299,068**	**777,594,894**

[1] This amount does not include an increase of $3,307,566 in revenue credited to the vote (TB S-7/8-137)

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Return on investments [1]--		
Loans, investments and advances--		
Royal Canadian Mint--		
Interest	2,940,077	3,264,376
Transfer of profit	11,998,016	790,577
Defence production loan account	...	1,112,671
Cash--		
Interest on bank deposits	4,962,424	5,861,461
Other accounts--		
Interest on investment re: military purchases	24,632,603	24,186,526
	44,533,120	35,215,611
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	400,602	1,423,906
Adjustment to prior year's Payables at Year End (PAYE)	...	340,613
	400,602	1,764,519
Services and service fees--		
Access to information fees	19,842	15,307
Proceeds from sales--		
Sales of surplus Crown assets	17,759,608	20,935,909
Sale of Canadian Arsenals Limited	...	87,500,000
	17,759,608	108,435,909
Other non-tax revenue--		
Conscience money	19,632	124,347
Donations to the Crown	114,309	246,776
Management and operational services sector--		
Consolidated Revenue Fund--Other	7,692,000	11,701,784
Miscellaneous	5,880,440	5,760,723
	13,706,381	17,833,630
Total Department	**76,419,553**	**163,264,976**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Statistics Canada		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	61,504	113,189
Adjustment to prior year's Payables at Year End (PAYE)	250,777	119,697
	312,281	232,886
Other non-tax revenue--		
Receipt of previous year's revenue	153,035	293,470
Miscellaneous	9,254	294,023
	162,289	587,493
Total Program	474,570	820,379
Ministry Summary		
Non-Tax Revenue--		
Return on investments	44,533,120	35,215,611
Refunds of previous years' expenditure	712,883	1,997,405
Services and service fees	19,842	15,307
Proceeds from sales	17,759,608	108,435,909
Other non-tax revenue	13,868,670	18,421,123
Total Ministry	76,894,123	164,085,355

[1] Interest unless otherwise indicated.

SECTION 27

1987-88
PUBLIC ACCOUNTS

Transport

Department
Air Canada
Canadian Aviation Safety Board
Civil Aviation Tribunal
Grain Transportation Agency Administrator
National Transportation Agency
Northern Pipeline Agency

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Details of amounts credited to the vote	27.19
Revenue	27.20

Department

Objective

To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Policy and Coordination

The Policy and Coordination activity is responsible for coordination of transportation policy, involving the marine, air and surface modes and Crown corporations; provision of secretariat services; compliance with Access to Information/Privacy/Human Rights Act; short and long-term strategic policy planning and development; economic analysis; research and development; management of provision of financial support for marine, air and surface transportation systems including VIA Rail, the Branch Line Rehabilitation/Hopper Car Program, Economic and Regional Development Agreements (ERDAs), Newfoundland Railway Containerization Program, ferry services consisting of Marine Atlantic, private ferry services and provincial ferry services, Canada Ports Corporation, and the St. Lawrence Seaway Authority (Jacques Cartier and Champlain Bridges).

Marine/Canadian Coast Guard

Marine Transportation activities encompasses the provision of marine navigation systems including short and long range navigational aids, waterways, vessel traffic services, safety and public correspondence communication; provision of route assistance through ice-infested waters; monitoring and control of potentially hazardous ice conditions; provision of facilities and services in support of other departments and agencies; coordination of the resupply of northern settlements; support of arctic research and development; direct services as part of the federal Government's commitment to marine search and rescue enhanced by the use of the Canadian Marine Rescue Auxiliary organizations; promotion of boating safety; development, promulgation and enforcement of policies, regulations and standards relative to marine transportation; emergency planning and pollution clean-up; the development, administration and maintenance of public harbours and ports.

Also included and enabled through Crown corporations and other entities are the provision of pilotage services within Canadian waters; the development, operation and maintenance of nine commission harbours; and the operation of the vessel M.V. Arctic.

Aviation

The Aviation activity is responsible for the development and operation of essential air navigation facilities and services including provision of policies, plans and procedures, flight calibration/inspection services and aeronautical information; provision of reliable air navigation facilities, electronic systems and equipment; maintaining the safe, orderly and expeditious flow of air traffic through control and guidance of aircraft movement in airspace and on airport manoeuvring areas; regulation and control of civil aviation activities including detection of unsafe conditions; promotion of safety; and provision of aircraft services to Transport Canada and other federal departments and agencies.

Airports Authority Group

The Airports Authority Group is responsible for the development, maintenance and operation of essential civil airport facilities and services in Canada, applying a commercially-oriented management approach to lead to system self-sufficiency. Airport operations involve provision of services to passengers and aircraft such as passenger and baggage security screening, policing, airport crash, firefighting and rescue, and the maintenance and upkeep of airport facilities including terminals, parking garages, runways, roads, mechanical and electrical equipment. Airports operated by the federal Government involve 9 major airports and 141 national, regional and local airports.

Surface

The Surface Group is responsible for the development, implementation and monitoring of policies and programs concerning railway safety, road safety and motor vehicle regulation, and transport of dangerous goods, and for the development, preparation and maintenance of emergency plans and procedures for the surface modes during national emergencies.

Departmental Administration

The Departmental Administration activity provides direction and management to the Department and Crown corporations through the Executive Offices of the Minister, Minister of State and Deputy Minister. The ADM Finance centrally controls and provides services to the department in areas of finance, planning and programming, cost recovery and economic evaluation, general administrative services, management systems, communications and informatics, and materiel and contracting. The ADM Personnel centrally controls and provides personnel and training services to the Department. Other services include internal audit, program evaluation and review, public affairs, legal counsel, safety and security and emergency planning.

Air Canada

Objective

To operate the business of an air carrier, within and outside Canada.

Canadian Aviation Safety Board

Objective

To advance aviation safety.

Activity Description

Advancement of Aviation Safety

The investigation, analysis and reporting of accidents, incidents and hazards involving civil aircraft in order to determine the contributing causes and factors for the purpose of developing safety recommendations designed to eliminate or reduce aviation safety deficiencies.

Civil Aviation Tribunal

Objective

To provide the aviation community the opportunity to appeal enforcement decisions or penalties assessed under the Aeronautics Act.

Activity Description

Review Hearings and Appeals

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement decisions and/or penalties assessed by the Minister of Transport under the Aeronautics Act; to conduct hearings into such appeals; and to advise the Minister to sustain such decisions or to substitute the Tribunal's decisions or to request the Minister to reconsider.

Grain Transportation Agency Administrator

Objective

To ensure that, for specified aspects of the grain handling and transportation system, western grain moves to domestic and export position in a prompt, efficient and orderly manner.

Activity Description

Grain Transportation Agency Administrator

Co-ordination and management of grain handling and transportation so that grain moves in a prompt, efficient and orderly manner for the maximun benefit of producers. This includes allocating railway cars to grain shippers; identifying, developing and implementing system efficiencies; developing and implementing a national scheme of performance objectives for system participants; managing the Government-owned hopper car fleet; administering trucking agreements; providing secretariat functions, research and support to the Senior Grain Transportation Committee; implementing a public information program for grain producers, and others on system performance and evaluation.

National Transportation Agency

Objective

With due regard to national policy aimed at achieving an economic, efficient and adequate transportation system, to regulate the development and operation of those elements of the transportation sector that come under federal jurisdiction in order to protect the interests of the users of transportation, to maintain the economic well-being and growth of Canada, and to co-ordinate and harmonize the operations of transport carriers.

To regulate the safety of railway transport services in Canada, so that they are operated in a manner that minimizes the risk of personal injury to employees and the public as well as damage to property.

To develop and provide information and advice to the federal Government on the economic and social aspects of all modes of transport within, into or from Canada.

To administer, in an economical and efficient manner, certain federal Government programs for the subsidization of transport services.

Activity Description

Air Transport

The economic regulation of commercial air services in Canada through the licensing of these services, the inspection and monitoring of air carrier operations, the examination and control of tariffs, the review of acquisitions and mergers involving air carriers or commercial air services, and economic and financial analysis of the industry; participation in the development of international air agreements and consultation with foreign aeronautical authorities on scheduled and chartered air transport; and the administration of subsidies for commercial air carriers.

Railway Transport

The economic regulation of railway services in Canada through the analysis, development and promulgation of accounting and costing methodology, the auditing of railways' accounts, the examination and analysis of tariffs, and the resolution of complaints concerning tariffs; the monitoring of quality of freight and passenger-train services; the approval of branch-line abandonment and agency centralization applications; the development and enforcement of safety regulations, standards and procedures for railway operation, equipment and infrastructure; and the administration of subsidy payments to railway companies.

Water Transport

The licensing of water carriers in designated areas; the examination and acceptance of tariffs; the review of acquisitions and mergers involving water carriers; the provision of advice to the Minister of National Revenue on applications of foreign vessels being considered for engagement in the coasting trade; and the economic analysis and monitoring of international maritime and multimodal transportation matters.

Motor Vehicle Transport

The review of acquisitions and mergers involving road transport services; the economic regulation of the CN Roadcruiser Bus Service (Newfoundland); and the administration of subsidy payments to truckers.

Research

Development of study and research programs to provide information and advice on the economic and social aspects of all modes of transport within, into or from Canada.

Management and Administration

The Executive and corporate management functions, and administrative services in support of Commission activities.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

Activity Description

Regulation of Construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	665,762,000	...	...	665,762,000	1	Operating expenditures				
...	...	1	...	1	1e	Transfer of $12,008,999 from Transport Vote 5				
...	...	...	12,008,999	12,008,999		Transfer from: Vote 5				
...	...	...	10,233,571	10,233,571		TB Vote 5 [1]				
...	...	...	76,400	76,400		TB Vote 10 [1]				
...	665,762,000	1	22,318,970	688,080,971		Total--Vote 1	653,489,003	34,591,968	...	733,545,539
					2c	Pursuant to Section 18 of the Financial Administration Act to forgive certain debts due Her Majesty in Right of Canada	1,349,453,280	1	...	...
...	...	1,349,453,281	...	1,349,453,281						
...	599,964,000	...	...	599,964,000	5	Capital expenditures				
...	...	...	-12,008,999	-12,008,999		Transfer to: Vote 1				
...	...	...	-7,916,000	-7,916,000		Vote 10				
...	...	...	-74,999	-74,999		Vote 11e				
...	...	...	-1,420,999	-1,420,999		Vote 20				
...	...	...	-436,000	-436,000		Vote 23e				
...	...	...	-1,433,999	-1,433,999		Vote 25				
...	...	...	-24,410,999	-24,410,999		Vote 35				
...	599,964,000	...	-47,701,995	552,262,005		Total--Vote 5	460,636,149	91,625,856	...	580,420,124
...	284,134,117	...	...	284,134,117	10	Grants and contributions				
...	...	1	...	1	10c	Grants and contributions				
...	...	15,209,900	...	15,209,900	10e	Transfer of $7,916,000 from Transport Vote 5				
...	...	...	7,916,000	7,916,000		Transfer from Vote 5				
...	284,134,117	15,209,901	7,916,000	307,260,018		Total--Vote 10	284,078,512	23,181,506	...	260,646,965
					11e	Pursuant to Section 18 of the Financial Administration Act, to write off from the Accounts of Canada certain debts due her Majesty in Right of Canada in respect of Coast Ferries Ltd.--To authorize the transfer of $74,999 from Transport Vote 5, Appropriation Act No. 3, 1987-88 for the purposes of this Vote				
...	...	1	...	1						
...	...	...	74,999	74,999		Transfer from Vote 5				
...	...	1	74,999	75,000		Total--Vote 11e	75,000	...	...	...
...	5,220,000	...	...	5,220,000	15	Payments to Canada Harbour Place Corporation				
...	...	...	-585,999	-585,999		Transfer to: Vote 21e				
...	...	...	-1,469,999	-1,469,999		Vote 22e				
...	...	...	-1,143,999	-1,143,999		Vote 23e				
...	5,220,000	...	-3,199,997	2,020,003		Total--Vote 15	2,000,000	20,003	...	13,622,133
...	4,434,000	...	...	4,434,000	20	Payment to the Canarctic Shipping Company, Limited				
...	...	1	...	1	20e	Transfer of $1,420,999 from Transport Vote 5				
...	...	...	1,420,999	1,420,999		Transfer from Vote 5				
...	4,434,000	1	1,420,999	5,855,000		Total--Vote 20	5,855,000	...	...	4,777,000

Ministry Summary--*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					21e	Payment to the Atlantic Pilotage Authority to be applied in payment of the excess of the expenditures over the revenue of the Authority during the calendar year 1987--To authorize the transfer of $585,999 from Transport Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote				
...	...	1	...	1						
...	...	...	585,999	585,999		Transfer from Vote 15				
...	...	1	585,999	586,000		Total--Vote 21e	444,011	141,989	...	459,735
					22e	Payment to the Great Lakes Pilotage Authority, Ltd to be applied in payment of a portion of the excess of the expenditure over the revenue of the Authority during the calendar year 1987--To authorize the transfer of $1,469,999 from Transport Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote				
...	...	1	...	1						
...	...	...	1,469,999	1,469,999		Transfer from Vote 15				
...	...	1	1,469,999	1,470,000		Total--Vote 22e	1,018,971	451,029	...	...
					23e	Payment to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenue of the Authority during the calendar year 1987--To authorize the transfer of $436,000 from Transport Vote 5 and $1,143,999 from Transport Vote 15, Appropriation Act No. 3, 1987–88 for the purposes of this Vote				
...	...	1	...	1						
...	...	...	436,000	436,000		Transfer from: Vote 5				
...	...	...	1,143,999	1,143,999		Vote 15				
...	...	1	1,579,999	1,580,000		Total--Vote 23e	1,543,286	36,714	...	1,281,912
...	5,618,000	...	...	5,618,000	25	Payment to the Jacques Cartier and Champlain Bridges Inc.				
...	...	1	...	1	25c	Transfer of $1,433,999 from Transport Vote 5				
...	...	...	1,433,999	1,433,999		Transfer from Vote 5				
...	5,618,000	1	1,433,999	7,052,000		Total--Vote 25	6,228,601	823,399	...	3,853,000
...	3,485,000	...	...	3,485,000	30	Payment to the Canada Ports Corporation				
					30e	Payment to the Canada Ports Corporation--To extend the purposes of Transport Vote 30, Appropriation Act No. 3, 1987–88 to include improvements to port facilities at the port of Churchill, Manitoba				
...	...	1	...	1						
...	3,485,000	1	...	3,485,001		Total--Vote 30	2,143,651	1,341,350	...	12,992,556
...	105,022,000	...	...	105,022,000	35	Payments to Marine Atlantic Inc.				
...	...	1	...	1	35c	Transfer of $24,410,999 from Transport Vote 5				

...	...	...	24,410,999	24,410,999		Transfer from Vote 5				
...	105,022,000	1	24,410,999	129,433,000		Total--Vote 35	127,603,789	1,829,211	...	179,797,289
...	500,000,000	...	...	500,000,000	40	Payments to VIA Rail Canada Inc.				
...	...	111,900,000	...	111,900,000	40c	Payments to VIA Rail Canada Inc.				
...	500,000,000	111,900,000	...	611,900,000		Total--Vote 40	604,204,893	7,695,107	...	535,767,607
...	24,500,000	...	...	24,500,000	45	Payments to the St. Lawrence Seaway Authority	24,500,000	...	...	13,200,000
...	413,000	...	...	413,000	50	Payments to CN Railway for benefits provided to employees	233,182	179,818	...	812,544
...	39,530	...	6,445	45,975	(S)	Minister of Transport--Salary and motor car allowance	45,975	...	...	41,098
165,828,476	-57,233,000	...	57,233,000	165,828,476	(S)	Self-Supporting Airports and Associated Ground Services Revolving Fund				
...	...	...	-24,327,000	-24,327,000		Transfer of authority from the Revolving Fund's authority to Royal Canadian Mounted Police Vote 25e				
165,828,476	-57,233,000	...	32,906,000	141,501,476		Total	-67,403,752	...	208,905,228	-26,486,758
...	3,000,000	...	321,970	3,321,970	(S)	Termination of tolls--Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	3,321,970	...	...	2,662,157
...	111,163,000	...	8,473,000	119,636,000	(S)	Contributions to employee benefit plans	119,636,000	...	...	113,433,000
...	...	...	282,470	282,470	(S)	Federal Court awards	282,470	...	...	307,979
...	...	...	81,661	81,661	(S)	Refunds of amounts credited to revenue in previous years	81,661	...	...	422,924
...	...	...	...	...		Appropriations not required for the current year		...	...	4,001,579
165,828,476	2,255,521,647	1,476,563,191	52,381,517	3,950,294,831		Total budgetary	3,579,471,652	161,917,951	208,905,228	2,435,558,383
...	2,000,000	...	...	2,000,000	L55	Loans to St. John's Port Corporation	1,000,000	1,000,000	...	...
10,000,000	...	...	...	10,000,000	(S)	(L) Loans to the Canada Ports Corporation for working capital pursuant to the Canada Ports Corporation Act, Sections 26 and 28. Limit $10,000,000. (Net)		...	10,000,000	...
10,000,000	...	...	...	10,000,000	(S)	(L) Loans to the St. Lawrence Seaway Authority Act, Section 29. Limit $10,000,000. (Net)	...	...	10,000,000	...
20,000,000	2,000,000	...	...	22,000,000		Total non-budgetary	1,000,000	1,000,000	20,000,000	...
165,828,476	2,255,521,647	1,476,563,191	52,381,517	3,950,294,831		Total Department--Budgetary	3,579,471,652	161,917,951	208,905,228	2,435,558,383
20,000,000	2,000,000	...	...	22,000,000		Non-budgetary	1,000,000	1,000,000	20,000,000	...
						Air Canada				
420,991,000	...	...	...	420,991,000	(S)	(L) Purchase of shares of the Corporation pursuant to the Air Canada Act, Section 10. Authorized capital limit $750,000,000. (Gross)	...	...	420,991,000	...
574,411,114	...	...	...	574,411,114	(S)	(L) Loans and Crown guarantees to the Corporation pursuant to the Air Canada Act, Section 16. Limit $750,000,000. (Net)	-22,021,182	...	596,432,296	-20,508,877
995,402,114	...	...	...	995,402,114		Total Program--Non-budgetary	-22,021,182	...	1,017,423,296	-20,508,877
						Canadian Aviation Safety Board				
...	14,604,000	...	...	14,604,000	60	Program expenditures				
...	...	56,300	...	56,300	60e	Program expenditures				
...	14,604,000	56,300	...	14,660,300		Total--Vote 60	14,570,852	89,448	...	13,996,623
...	1,414,000	...	108,000	1,522,000	(S)	Contributions to employee benefit plans	1,522,000	...	...	1,397,000
...	16,018,000	56,300	108,000	16,182,300		Total Program--Budgetary	16,092,852	89,448	...	15,393,623

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Civil Aviation Tribunal				
...	990,000	...	...	990,000	75	Program expenditures	721,225	268,775	...	654,506
...	56,000	...	4,040	60,040	(S)	Contributions to employee benefit plans	60,040	...	...	...
...	**1,046,000**	...	**4,040**	**1,050,040**		**Total Program--Budgetary**	**781,265**	**268,775**	...	**654,506**
						Grain Transportation Agency Administrator				
...	2,749,000	...	...	2,749,000	80	Operating expenditures	2,145,052	603,948	...	2,946,064
...	18,000,000	...	...	18,000,000	85	Contributions	3,397,380	14,602,620	...	...
...	202,000	...	15,000	217,000	(S)	Contributions to employee benefit plans	217,000	...	...	208,000
...	**20,951,000**	...	**15,000**	**20,966,000**		**Total Program--Budgetary**	**5,759,432**	**15,206,568**	...	**3,154,064**
						National Transportation Agency [2]				
...	36,828,000	...	...	36,828,000	65	Operating expenditures				
...	...	238,000	...	238,000	65e	Operating expenditures				
...	...	...	1,228,418	1,228,418		Transfer from: TB Vote 5 [1]				
...	...	...	31,100	31,100		TB Vote 10 [1]				
...	36,828,000	238,000	1,259,518	38,325,518		Total--Vote 65	38,019,869	305,649	...	38,031,384
...	23,823,000	...	...	23,823,000	70	Contributions				
...	...	1,600,000	...	1,600,000	70e	Contributions				
...	23,823,000	1,600,000	...	25,423,000		Total--Vote 70	25,360,157	62,843	...	27,291,089
...	724,200,000	217,900,000	-865,979	941,234,021	(S)	Payments to railway companies under the Western Grain Transportation Act	941,234,021	...	...	672,083,942
...	69,924,000	17,860,000	-19,917,693	67,866,307	(S)	Payments to railway and transportation companies under the Railway Act	67,866,307 [3]	...	...	73,777,730
...	67,913,000	1,948,000	9,154,154	79,015,154	(S)	Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act	79,015,154	...	...	67,565,730
...	4,387,000	...	334,000	4,721,000	(S)	Contributions to employee benefit plans	4,721,000	...	...	4,596,000
...	**927,075,000**	**239,546,000**	**-10,036,000**	**1,156,585,000**		**Total Program--Budgetary**	**1,156,216,508**	**368,492**	...	**883,345,875**
						Northern Pipeline Agency				
...	485,000	...	...	485,000	90	Program expenditures	222,394	262,606	...	363,842
...	33,000	...	...	33,000	(S)	Contributions to employee benefit plans	33,000	...	...	45,000
...	**518,000**	...	...	**518,000**		**Total Program--Budgetary**	**255,394**	**262,606**	...	**408,842**
165,828,476	**3,221,129,647**	**1,716,165,491**	**42,472,557**	**5,145,596,171**		**Total Ministry--Budgetary**	**4,758,577,103**	**178,113,840**	**208,905,228**	**3,338,515,293**
1,015,402,114	**2,000,000**	...	...	**1,017,402,114**		**Non-budgetary**	**-21,021,182**	**1,000,000**	**1,037,423,296**	**-20,508,877**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

2 Formerly Canadian Transport Commission

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	674,881,000	1,461,353,285	379,000	26,212,227	359,880	...	2,163,185,392	Policy and coordination	2,154,500,117	8,685,275	...	796,888,205
...	472,251,000	4	4,645,300	6,455,684	2,008,275	-13,244,000	472,116,263	Marine/Canadian Coast Guard	452,400,842	19,715,421	...	447,959,529
...	474,395,000	...	3,550,100	3,041,237	4,669,518	-189,826,602	295,829,253	Aviation	300,670,824	-4,841,571	...	321,767,723
165,828,476	475,115,000	...	1,078,800	-4,309,919	13,983,905	-771,120,708	-119,424,446	Airports Authority Group	-347,549,489	19,219,815	208,905,228	-231,471,829
...	28,909,000	...	28,100	98,551	90,256	...	29,125,907	Surface	25,786,604	3,339,303	...	24,650,656
...	158,820,530	...	628,671	-1,718,474	829,495	-8,327,000	150,233,222	Departmental administration	149,524,741	708,481	...	147,661,153
								Revenue credited to the vote:				
...	-13,244,000	...	...	...	...	13,244,000	..	Marine/Canadian Coast Guard	...	...	...	...
...	-191,918,000	...	...	2,091,398	...	189,826,602	..	Aviation	...	...	...	...
...	-779,036,000	1	...	7,915,291	...	771,120,708	.	Airports Authority Group	...	...	...	...
...	-8,327,000	...	...	...	...	8,327,000	...	Departmental administration	...	...	...	...
...	*-992,525,000*	*1*	...	*10,006,689*	...	*982,518,310* [1]			...	...	...	...
165,828,476	1,291,846,530	1,461,353,290	10,309,971	39,785,995	21,941,329	...	2,991,065,591	Total--Operating	2,735,333,639	46,826,724	208,905,228	1,507,455,437
								Capital				
...	2,294,000	...	...	...	...	...	2,294,000	Policy and coordination	1,240,787	1,053,213	...	359,436
...	236,017,000	...	...	-37,803,831	...	...	198,213,169	Marine/Canadian Coast Guard	130,121,624	68,091,545	...	223,588,651
...	220,829,000	...	...	-9,898,164	...	...	210,930,836	Aviation	156,250,962	54,679,874	...	210,604,558
...	206,600,000	...	...	...	19,808,247	...	226,408,247	Airports Authority Group	255,314,800	-28,906,553	...	211,241,500
...	2,685,000	...	...	...	...	...	2,685,000	Surface	2,628,266	56,734	...	2,598,219
...	8,116,000	...	...	...	...	...	8,116,000	Departmental administration	11,181,092	-3,065,092	...	16,227,460
...	676,541,000	...	...	-47,701,995	19,808,247	...	648,647,252	Total--Capital	556,737,531	91,909,721	...	664,619,824
								Transfer payments				
...	227,747,000	15,209,901	...	16,134,000	321,970	...	259,412,871	Policy and coordination	239,815,908	19,596,963	...	215,246,018
...	9,269,117	...	...	-2,000,000	...	...	7,269,117	Marine/Canadian Coast Guard	7,236,809	32,308	...	1,648,402
...	750,000	...	...	4,000	...	...	754,000	Aviation	187,554	566,446	...	293,667
...	40,088,000	...	...	-4,828,000	...	...	35,260,000	Airports Authority Group	32,696,349	2,563,651	...	37,440,411
...	9,260,000	...	...	-1,394,000	...	...	7,866,000	Surface	7,443,862	422,138	...	8,834,624
...	20,000	...	...	...	...	...	20,000	Departmental administration	20,000	...	...	20,000
...	287,134,117	15,209,901	...	7,916,000	321,970	...	310,581,988	Total--Transfer payments	287,400,482	23,181,506	...	263,483,122
								Non-budgetary				
								Crown corporations:				
20,000,000	2,000,000	...	...	...	...	...	22,000,000	Policy and coordination	1,000,000	1,000,000	20,000,000	...

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
								Policy and coordination--				
...	904,922,000	1,476,563,186	379,000	42,346,227	681,850	...	2,424,892,263	Budgetary	2,395,556,812	29,335,451	...	1,012,493,659
20,000,000	2,000,000	...	...	...	...	...	22,000,000	Non-budgetary	1,000,000	1,000,000	20,000,000	...
...	704,293,117	4	4,645,300	-33,348,147	2,008,275	...	677,598,549	Marine/Canadian Coast Guard	589,759,275	87,839,274	...	673,196,582
...	504,056,000	...	3,550,100	-4,761,529	4,669,518	...	507,514,089	Aviation	457,109,340	50,404,749	...	532,665,948
165,828,476	-57,233,000	1	1,078,800	-1,222,628	33,792,152	...	142,243,801	Airports Authority Group	-59,538,340	-7,123,087	208,905,228	17,210,082
...	40,854,000	...	28,100	-1,295,449	90,256	...	39,676,907	Surface	35,858,732	3,818,175	...	36,083,499
...	158,629,530	...	628,671	-1,718,474	829,495	...	158,369,222	Departmental administration	160,725,833	-2,356,611	...	163,908,613
165,828,476	**2,255,521,647**	**1,476,563,191**	**10,309,971**	**...**	**42,071,546**	**...**	**3,950,294,831**	**Total Department--Budgetary**	**3,579,471,652**	**161,917,951**	**208,905,228**	**2,435,558,383**
20,000,000	**2,000,000**	**...**	**...**	**...**	**...**	**...**	**22,000,000**	**Non-budgetary**	**1,000,000**	**1,000,000**	**20,000,000**	**...**
								Air Canada				
								Non-budgetary				
995,402,114	...	...	...	...	...	...	995,402,114	Air Canada Corporation	-22,021,182	...	1,017,423,296	-20,508,877
995,402,114	**...**	**...**	**...**	**...**	**...**	**...**	**995,402,114**	**Total Program--Non-budgetary**	**-22,021,182**	**...**	**1,017,423,296**	**-20,508,877**
								Canadian Aviation Safety Board				
								Operating				
...	14,957,000	56,300	...	-10,000	108,000	...	15,111,300	Advancement of aviation safety	15,023,279	88,021	...	14,536,458
								Capital				
...	1,061,000	...	...	10,000	...	...	1,071,000	Advancement of aviation safety	1,069,573	1,427	...	857,165
...	**16,018,000**	**56,300**	**...**	**...**	**108,000**	**...**	**16,182,300**	**Total Program--Budgetary**	**16,092,852**	**89,448**	**...**	**15,393,623**
								Civil Aviation Tribunal				
								Operating				
...	1,046,000	...	...	...	4,040	...	1,050,040	Review hearings and appeals	717,557	332,483	...	555,691
								Capital				
...	...	...	...	...	...	...	...	Review hearings and appeals	63,708	-63,708	...	98,815
...	**1,046,000**	**...**	**...**	**...**	**4,040**	**...**	**1,050,040**	**Total Program--Budgetary**	**781,265**	**268,775**	**...**	**654,506**
								Grain Transportation Agency Administrator				
								Operating				
...	2,908,000	...	...	...	15,000	...	2,923,000	Grain Transportation Agency Administrator	2,345,360	577,640	...	2,040,336
								Capital				
...	43,000	...	...	...	...	...	43,000	Grain Transportation Agency Administrator	16,692	26,308	...	39,959

								Transfer payments				
...	18,000,000	...	...	...	...	...	18,000,000	Grain Transportation Agency Administrator	3,397,380	14,602,620	...	1,073,769
...	**20,951,000**	**...**	**...**	**...**	**15,000**	**...**	**20,966,000**	**Total Program--Budgetary**	**5,759,432**	**15,206,568**	**...**	**3,154,064**
								National Transportation Agency				
								Operating				
...	6,532,000	...	45,300	...	59,000	...	6,636,300	Air transport	6,963,368	-327,068	...	6,098,523
...	18,392,000	238,000	262,200	...	142,000	...	19,034,200	Railway transport	18,126,034	908,166	...	18,257,681
...	1,238,000	...	19,150	...	11,000	...	1,268,150	Water transport	1,014,279	253,871	...	1,620,958
...	1,706,000	...	96,900	...	19,000	...	1,821,900	Motor vehicle transport	1,437,194	384,706	...	1,889,724
...	2,136,000	...	39,670	...	14,000	...	2,189,670	Research	1,476,002	713,668	...	3,247,558
...	11,127,000	...	796,298	...	89,000	...	12,012,298	Management and administration	12,726,905	-714,607	...	11,014,460
...	41,131,000	238,000	1,259,518	...	334,000	...	42,962,518	Total--Operating	41,743,782	1,218,736	...	42,128,904
								Capital				
...	10,000	...	...	...	...	...	10,000	Air transport	120,845	-110,845	...	19,352
...	24,000	...	...	...	...	...	24,000	Railway transport	271,876	-247,876	...	179,899
...	4,000	...	...	...	...	...	4,000	Water transport	8,005	-4,005	...	6,098
...	2,000	...	...	...	...	...	2,000	Motor vehicle transport	2,372	-372	...	3,739
...	3,000	...	...	...	...	...	3,000	Research	18,481	-15,481	...	12,891
...	41,000	...	...	...	...	...	41,000	Management and administration	575,508	-534,508	...	276,501
...	84,000	..	...	...	...	...	84,000	Total--Capital	997,087	-913,087	.	498,480
								Transfer payments				
.	..	...	.	..	..	.	.	Air transport			..	1,600,000
...	830,495,000	236,200,000	.	...	-21,262,754		1,045,432,246	Railway transport	1,045,369,403	62,843	..	783,397,141
..	479,000	36,000			93,560		608,560	Water transport	608,560			463,316
...	54,886,000	3,072,000			9,539,676		67,497,676	Motor vehicle transport	67,497,676	.	...	55,258,034
...	885,860,000	239,308,000	.	..	-11,629,518		1,113,538,482	Total--Transfer payments	1,113,475,639	62,843	...	840,718,491
								Program Summary				
...	6,542,000	...	45,300	...	59,000	..	6,646,300	Air transport	7,084,213	-437,913	...	7,717,875
...	848,911,000	236,438,000	262,200	...	-21,120,754	.	1,064,490,446	Railway transport	1,063,767,313	723,133	...	801,834,721
...	1,721,000	36,000	19,150	...	104,560	...	1,880,710	Water transport	1,630,844	249,866	..	2,090,372
...	56,594,000	3,072,000	96,900	...	9,558,676	..	69,321,576	Motor vehicle transport	68,937,242	384,334	...	57,151,497
...	2,139,000	...	39,670	...	14,000	..	2,192,670	Research	1,494,483	698,187	...	3,260,449
...	11,168,000	.	796,298	...	89,000	..	12,053,298	Management and administration	13,302,413	-1,249,115	...	11,290,961
...	**927,075,000**	**239,546,000**	**1,259,518**	**...**	**-11,295,518**	**...**	**1,156,585,000**	**Total Program--Budgetary**	**1,156,216,508**	**368,492**	**...**	**883,345,875**
								Northern Pipeline Agency				
								Operating				
...	518,000	...	.	..	..	.	518,000	Regulation of construction of the Alaska highway gas pipeline	255,394	262,606	...	408,842
...	**518,000**	**...**	**...**	**...**	**...**	**...**	**518,000**	**Total Program--Budgetary**	**255,394**	**262,606**	**...**	**408,842**
165,828,476	**3,221,129,647**	**1,716,165,491**	**11,569,489**	**...**	**30,903,068**	**...**	**5,145,596,171**	Total Ministry--Budgetary	**4,758,577,103**	**178,113,840**	**208,905,228**	**3,338,515,293**
1,015,402,114	**2,000,000**	**...**	**...**	**...**	**...**	**...**	**1,017,402,114**	Non-budgetary	**-21,021,182**	**1,000,000**	**1,037,423,296**	**-20,508,877**

[1] The amount of revenue credited to the vote available for spending was reduced by $10,006,689 (TB S-7/8-86 and TB S-7/8-141).

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Policy and coordination				
...	16,150,000	...	...	-271,000	...	15,879,000	Province of British Columbia in respect of the provision of ferry and costal freight and passenger services	15,878,388	612	...	15,378,584
...	17,000,000	...	...	-11,191,299	...	5,808,701	Government of Quebec for improvements to the Montreal Commuter Train System	3,336,573	2,472,128	...	5,075,000
...	37,000	1	...	16,299	...	53,300	Grants to universities, other organizations, university students and other individuals for transportation research	53,300	...	...	119,600
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	150,000
...	33,187,000	1	...	-11,446,000	...	21,741,001		19,268,261	2,472,740	...	20,723,184
							Marine/Canadian Coast Guard				
...	150	...	...	...	...	150	Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award	150	...	...	150
							Nautical services--Grants to institutions assisting sailors:				
...	300	...	...	...	...	300	Welland Canal Mission for Sailors	300	...	...	300
...	300	...	...	...	...	300	Missions to Seamen, Toronto, Ontario	300	...	...	300
...	200	...	...	...	...	200	Seamen's Mission Society, Saint John, NB	200	...	...	200
...	10,000	...	...	...	...	10,000	British Sailors' Society (Canada)	10,000	...	...	10,000
...	600	...	...	...	...	600	Mariners' House of Montreal, Montreal, PQ	600	...	...	600
...	300	...	...	...	...	300	Mission to Seamen--Lakehead Branch	300	...	...	300
...	300	...	...	...	...	300	Missions to Seamen--Sarnia and Windsor	300	...	...	300
...	300	...	...	...	...	300	Seafarer's Club--Prince Rupert, BC	300	...	...	300
...	1,667	...	...	...	...	1,667	Steamship inspection--Grant to the Canada Safety Council for the promotion of boating safety	1,667	...	...	1,667
...	5,000	...	...	...	...	5,000	Grant to the Canadian Port and Harbour Association	5,000	...	...	5,000
...	19,117	...	...	...	...	19,117		19,117	...	...	19,117
							Aviation				
...	25,000	...	...	...	...	25,000	Royal Canadian Flying Clubs Association	25,000	...	...	25,000
...	...	...	...	4,000	...	4,000	Grants to l'Association des gens de l'air du Québec	4,000	...	...	...
...	25,000	...	...	4,000	...	29,000		29,000	...	...	25,000

							Surface				
...	...	...	...	100,000	...	100,000	Grant to the Railway Association of Canada for Operation Lifesaver program	100,000	...	...	100,000
							Departmental administration				
...	20,000	...	...	...	...	20,000	National Transportation Week Committee	20,000	...	...	20,000
...	**33,251,117**	**1**	**...**	**-11,342,000**	**...**	**21,909,118**	**Total--Grants**	**19,436,378**	**2,472,740**	**...**	**20,887,301**
							Contributions				
							Policy and coordination				
...	185,000	...	...	...	...	185,000	Roads and Transportation Association of Canada	184,920	80	...	184,706
...	2,450,000	...	...	...	...	2,450,000	Contributions in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under Subsidiary Agreements to Economic and Regional Development Agreements in Manitoba	2,374,244	75,756	...	2,326,171
							Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development:				
...	20,550,000	...	...	2,150,000	...	22,700,000	Province of Newfoundland (Economic and Regional Development Agreement)	22,745,580	-45,580	...	19,074,279
...	4,535,000	...	...	565,000	...	5,100,000	Province of Prince Edward Island (Economic and Regional Development Agreement)	5,100,000	...	...	348,827
...	19,716,000	...	...	-1,016,000	...	18,700,000	Province of New Brunswick (Economic and Regional Development Agreement)	18,700,000	...	...	10,077,228
...	14,100,000	...	...	-7,500,000	...	6,600,000	Province of Quebec (Economic and Regional Development Agreement)	6,287,941	312,059	...	3,308,314
...	10,682,000	...	...	-299,880	...	10,382,120	Contributions for ferry and coastal passenger and freight services	10,148,842	233,278	...	12,841,544
...	60,300,000	...	...	-3,000,000	...	57,300,000	Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council	57,283,000	17,000	...	90,112,000
...	17,742,000	...	...	-996,109	...	16,745,900	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	16,428,588	317,312	...	17,261,730
...	2,000,000	...	...	6,345,000	...	8,345,000	Contribution to the Canadian National Railway Company in accordance with terms and conditions prescribed by the Governor in Council for a subsidiary agreement between Canada and Manitoba for improvements to the rail infrastructure at Churchill as provided in the Economic and Regional Development Agreement	8,339,487	5,513	...	2,503,038
...	2,000,000	...	...	-250,000	...	1,750,000	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,728,796	21,204	...	2,176,751

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Intercolonial and Prince Edward Island Railway Employees' Provident Fund--Payment to Canadian National Railways in respect of the 1986 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act	2,316,706	33,294	...	3,231,087
...	650,000	...	...	190,000	...	840,000	Payments for a program of assistance for the transportation of disabled persons	823,799	16,201	...	796,031
...	2,250,000	...	...	...	...	2,250,000	Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the development of a traffic control and regulation system in Montreal, for the purpose of economic and regional development	1,069,026	1,180,974	...	...
...	20,400,000	...	...	-3,700,000	...	16,700,000	Contributions to transportation service companies and shippers for transportation facilities and equipment to complete the Newfoundland containerization plan and to undertake necessary repairs and to provide operating subsidies to the St John's dockyard	8,214,575	8,485,425	...	...
...	12,000,000	...	...	...	...	12,000,000	Contributions to provinces to enhance overall efficiency and promote safety on the Yellowhead highway and to encourage, from a regional economic perspective, industrial development and tourism	10,412,216	1,587,784	...	...
...	3,000,000	...	...	...	321,970	3,321,970	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	3,321,970	...	...	2,662,157
...	...	15,209,900	...	17,390,100	...	32,600,000	Payments to railway companies to provide income support to grain producers in the 1987–88 crop year by the partial off-set of freight rates increases otherwise established by the Western Grain Transportation Act	28,163,891	4,436,109	...	...
							Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:				
...	...	...	...	951,000	...	951,000	Nova Scotia	796,001	154,999	...	...
...	...	...	...	14,105,000	...	14,105,000	New Brunswick	13,800,801	304,199	...	...

...	...	...	...	1,800,000	...	1,800,000	Payments to provinces, territorial governments and the Canadian Council of Motor Transport Administrators towards the costs of implementing and enforcing the National Safety Code for commercial motor carriers	1,811,384	-11,384	...	...
...	...	...	...	495,880	...	495,880	Contribution to Manitoba Hydro-Electric Board for the construction by Manitoba Hydro of a power transmission line extension to connect its central power grid to the local government district of Churchill	495,880	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	27,618,971
...	194,560,000	15,209,900	...	27,580,000	321,970	237,671,870		220,547,647	17,124,223	...	194,522,834
							Marine/Canadian Coast Guard				
...	250,000	...	...	...	...	250,000	Contribution to the Canadian Red Cross Society in respect of its boating safety program	250,000	...	...	62,500
...	1,000,000	...	...	...	...	1,000,000	Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	778,109	221,891	...	634,185
...	8,000,000	...	...	-2,020,000	...	5,980,000	Contributions to the highway improvement program under the Canada-Québec Subsidiary Agreement on Transportation Development	5,896,478	83,522	...	642,950
...	...	...	...	20,000	...	20,000	Contribution to the District of Kitimat for a study to determine the technical feasibility of providing a forest products terminal in the Kitimat Public Harbour	19,313	687	...	...
...	...	...	...	...	...	...	Contribution for construction of ferry wharves a Île Verte, PQ	93,792	-93,792	...	174,000
...	...	...	...	...	...	...	Contribution to Council of BC Forest Industries	180,000	-180,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	115,650
...	9,250,000	...	...	-2,000,000	...	7,250,000		7,217,692	32,308	...	1,629,285
							Aviation				
...	625,000	...	...	...	...	625,000	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	58,554	566,446	...	134,481
...	75,000	...	...	...	...	75,000	Contributions to flying clubs, schools and instructors	75,000	...	...	71,009
...	25,000	...	...	...	...	25,000	Air Cadet League of Canada for Cadet training scholarships	25,000	...	...	25,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	38,177
...	725,000	...	...	...	...	725,000		158,554	566,446	...	268,667
							Airports Authority Group				
...	16,905,000	...	...	...	...	16,905,000	Contributions for the operation of municipal or other airports	16,057,370	847,630	...	19,311,818

Transfer Payments--*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities:				
							Major contributions--				
...	2,517,000	...	...	...	...	2,517,000	Newfoundland--Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Red Bay, Rigolet, Port Hope Simpson, Postville and Hopedale)	1,811,430	705,570	...	5,574,760
...	11,271,000	...	...	-4,828,000	...	6,443,000	Québec--Nouveau Québec Inuit airports	5,042,465	1,400,535	...	5,223,507
...	2,295,000	...	...	...	...	2,295,000	Québec--Other airports including Pabos-Chandler--Extend runway and provide airside lighting	3,735,724	-1,440,724	...	...
...	7,100,000	...	...	...	...	7,100,000	Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities	6,049,360	1,050,640	...	7,330,326
...	40,088,000	...	...	-4,828,000	...	35,260,000		32,696,349	2,563,651	...	37,440,411
							Surface				
...	1,173,000	...	...	-1,173,000	...	...	Payments in support of the Regina Rail Relocation Project in accordance with terms and conditions approved by the Governor in Council	...	...	...	...
...	8,000,000	...	...	-827,000	...	7,173,000	Payments in support of grade separations approved under the Railway Relocation and Crossing Act	7,073,001	99,999	...	7,968,228
...	87,000	...	...	-2,600	...	84,400	Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	74,807	9,593	...	66,396
...	...	...	...	508,600	...	508,600	Contributions to finance cost of providing surveillance training and/or coordinating activity and transportation of dangerous goods	196,054	312,546	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	700,000
...	9,260,000	...	...	-1,494,000	...	7,766,000		7,343,862	422,138	...	8,734,624
...	**253,883,000**	**15,209,900**	**...**	**19,258,000**	**321,970**	**288,672,870**	**Total--Contributions**	**267,964,104**	**20,708,766**	**...**	**242,595,821**

							Departmental Summary by Activity				
...	227,747,000	15,209,901	...	16,134,000	321,970	259,412,871	Policy and coordination	239,815,908	19,596,963	...	215,246,018
...	9,269,117	...	...	−2,000,000	...	7,269,117	Marine/Canadian Coast Guard	7,236,809	32,308	...	1,648,402
...	750,000	...	...	4,000	...	754,000	Aviation	187,554	566,446	...	293,667
...	40,088,000	...	...	−4,828,000	...	35,260,000	Airports Authority Group	32,696,349	2,563,651	...	37,440,411
...	9,260,000	...	...	−1,394,000	...	7,866,000	Surface	7,443,862	422,138	...	8,834,624
...	20,000	...	...	...	...	20,000	Departmental administration	20,000	...	...	20,000
...	**287,134,117**	**15,209,901**	...	**7,916,000**	**321,970**	310,581,988	**Total Department**	**287,400,482**	**23,181,506**	...	**263,483,122**
							Grain Transportation Agency Administrator				
							Contributions				
							Grain Transportation Agency Administrator				
...	18,000,000	...	...	...	...	18,000,000	Contributions under the System Improvement Reserve Fund (SIR)	3,397,380	14,602,620	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,073,769
...	**18,000,000**	...	...	...	...	**18,000,000**	**Total Program**	**3,397,380**	**14,602,620**	...	**1,073,769**
							National Transportation Agency				
							Contributions				
							Air transport				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,600,000
							Railway transport				
...	13,823,000	...	...	−761,207	...	13,061,793	Payments to the railway companies under the Maritime Freight Rates Act	13,061,793	...	...	13,610,373
...	12,548,000	−1,160,000	...	...	−479,082	10,908,918	(S) Payments to railway companies under the Atlantic Region Freight Assistance Act	10,908,918	...	...	11,844,380
...	724,200,000	217,900,000	...	...	−865,979	941,234,021	(S) Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act	941,234,021	...	...	672,083,942
...	69,924,000	17,860,000	...	...	−19,917,693	67,866,307	(S) Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261 and 272 of the Railway Act	67,866,307[1]	...	...	73,777,730
...	10,000,000	1,600,000	...	761,207	...	12,361,207	Contributions for the purposes set out in Subsection 20[1] of the Railway Relocation and Crossing Act	12,298,364	62,843	...	11,080,716
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,000,000
...	830,495,000	236,200,000	...	...	−21,262,754	1,045,432,246		1,045,369,403	62,843	...	783,397,141
							Water transport				
...	479,000	36,000	...	...	93,560	608,560	(S) Payments to marine companies under the Atlantic Region Freight Assistance Act	608,560	...	...	463,316
							Motor vehicle transport				
...	54,886,000	3,072,000	...	...	9,539,676	67,497,676	(S) Payments to trucking companies under the Atlantic Region Freight Assistance Act	67,497,676	...	...	55,258,034

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	830,495,000	236,200,000	...	...	-21,262,754	1,045,432,246	Railway transport	1,045,369,403	62,843	...	783,397,141
...	479,000	36,000	...	...	93,560	608,560	Water transport	608,560	...	...	463,316
...	54,886,000	3,072,000	...	...	9,539,676	67,497,676	Motor vehicle transport	67,497,676	...	...	55,258,034
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	1,600,000
...	**885,860,000**	**239,308,000**	**...**	**...**	**-11,629,518**	1,113,538,482	**Total Program**	1,113,475,639	62,843	**...**	**840,718,491**
...	**1,190,994,117**	**254,517,901**	**...**	**7,916,000**	**-11,307,548**	1,442,120,470	Total Ministry	1,404,273,501	**37,846,969**	**...**	**1,105,275,382**

(S) Statutory transfer payment.

1 Railway Act payments of $67,866,307 include $1,816,771 in branch-line payments under the National Transportation Act, 1987.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Marine/Canadian Coast Guard			
Arctic resupply	11,500,000	11,183,186	10,770,283
Employee deductions for rental housing	471,000	439,806	458,021
Prescott shops operation	90,000	103,733	128,640
Recoveries from Department of Environment for marine telecommunications services	25,000	26,000	24,500
Recoveries from Department of Fisheries and Oceans for marine helicopter services	1,154,000	365,915	722,951
Other recoveries	4,000	3,500	26,165
	13,244,000	12,122,140	12,130,560
Aviation			
Rentals, concessions and parking fees	1,445,000	1,707,070	1,104,327
Other revenue	20,101,000	23,585,836	17,880,425
Recoveries from major federal airports for air traffic control charges	68,185,000	68,185,000	61,201,000
Recoveries from Transport Marine/Coast Guard Activity for helicopters and telecommunications services	14,659,000	13,385,453	12,191,693
Recoveries from other Government departments for weather services under the Environmental Services Program	752,000	358,700	654,500
Air transportation tax	84,684,602	87,871,000	50,089,340
	189,826,602	195,093,059	143,121,285
Airports Authority Group			
Rentals, concessions and parking fees	197,403,000	203,636,810	186,064,814
Landing fees	108,481,000	105,176,144	98,515,137
General terminal fees	64,685,000	74,442,342	70,028,994
Other revenue	21,661,000	19,617,356	22,786,198
Recoveries from major federal airports for management services charges	38,764,000	38,225,000	38,296,000
Recoveries from Transport Aviation Activity, air navigation services for accommodation and maintenance services	5,200,000	5,200,000	4,900,000
Recoveries from other Government departments for program weather services under the environment services	117,000	510,796	519,906
Air transportation tax	334,809,708	347,133,951	297,753,048
	771,120,708	793,942,399	718,864,097
Departmental administration			
Recoveries from electronic data processing services	3,090,000	2,229,228	3,015,618
Recovery of costs for management development and other training courses at departmental facilities	5,237,000	5,692,113	4,025,459
Stores	...	...	15,033,975
	8,327,000	7,921,341	22,075,052
Total Department--Budgetary	**982,518,310**[1]	**1,009,078,939**	**896,190,994**
Air Canada			
Non-budgetary (respendable receipts)			
Air Canada Corporation			
Air Canada loan repayment. (Net)	...	22,021,182	20,508,877
Total Program--Non-budgetary	...	22,021,182	**20,508,877**
Total Ministry--Budgetary	**982,518,310**	**1,009,078,939**	**896,190,994**
Non-budgetary	...	**22,021,182**	**20,508,877**

[1] The amount of revenue credited to the vote available for spending was reduced by $10,006,689 (TB S-7/8-86 and TB S-7/8-141).

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue--		
Return on investments [1]--		
Loans, investments and advances--		
Air Canada	12,325,838	13,838,143
Canadian National Railway Company	16,854,565	17,708,417
Canada Ports Corporation--		
Interest	2,485,684	3,441,441
Dividends		1,004,943
Saint John Harbour Bridge Authority	963,468	970,971
Halifax Port Corporation--		
Interest	440,000	414,580
Dividends	...	316,885
Montreal Port Corporation--		
Interest	481,986	503,196
Dividends	...	4,135,561
Prince Rupert Port Corporation--		
Dividends	...	778,959
Port of Quebec Corporation--		
Dividends	...	4,112
Saint John Port Corporation	50,865	...
St John's Port Corporation--		
Interest	146,786	146,149
Dividends	...	152,474
Vancouver Port Corporation--		
Interest	325,006	337,945
Dividends	...	5,815,500
Corporation of the City of Montreal	14,764	17,459
Hamilton Harbour Commissioners	29,735	41,160
Port Alberni Harbour Commission	51,015	61,012
Thunder Bay Harbour Commission	14,256	19,885
	34,183,968	49,708,792
Refunds of previous years' expenditure--		
Payment received from Naviera Universa S.A. for recovery of pollution cost	978,830	...
Payment received from Northwest Territorial Airways Ltd. for recovery of gas sale	172,562	...
Payment received from Canadian International Development Agency for recovery of operating costs under the Carribean Airport Project	1,415,955	...
Payment received from British Bishop Davidson for recovery of damage costs	100,000	...
Payment received from Fraser River Harbour Commission for recovery of dredging costs	114,290	...
Payment received for Ultramar Canada Inc. for recovery of pollution costs	275,000	...
Payment received from the Maritimes Pollution Claim Funds for recovery of pollution costs of the Chandler, Quebec Oil Spill	200,000	...
Payment received from Canadian National Railway Company for refund of contributions for the capital costs of rehabilitating Prairie Branch Railways Lines	...	12,695,190
Payment received from Canadian Wheat Board for refund of contributions for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	...	372,015
Payment received from Canadian Pacific, CN Rail and VIA Rail Canada Inc. for refund of revenue lost for the movement of grain in 1982-83 Crop Year	...	945,202
Payment received from Terra Transport for refund of Branch Line Subsidies	...	432,705
Payment received from Canadian Pacific Railway Company for refund of contributions for the capital costs of rehabilitating Prairie Branch Railways Lines	3,002,906	...
Payment received from the Province of New Brunswick under the Special Recovery Capital Project Program	...	163,654
Payment received from Canada Ports Corporation for refund of the recoverable contribution	...	2,761,000
Payment received from the Maritimes Pollution Claim Funds for recovery of the Cornwall Oil Spill	...	108,449
Payment received from Raytheon Canada Ltd concerning a price adjustment under the Radar Modernization Project Program	3,047,833	936,184
Adjustment to prior year's Payables at Year End (PAYE)--		
IBM	141,482	...
Public Works	640,677	...
Province of Quebec	598,750	...
Canadian Wheat Board	...	1,645,088
VIA Rail	23,174,956	...
Other	2,785,137	1,967,147
Sundries	1,610,150	2,729,439
	38,258,528	24,756,073
Privileges, licences and permits--		
Charter hire of auto ferry vessels	439,502	439,503
Sundries	2,872	2,931
	442,374	442,434
Services and service fees	1	...

Revenue--*Continued*

	Current year	Previous year
	$	$
Proceeds from sales--		
Proceeds for the sale of land to Fraser River Harbour Commission	300,000	...
Proceeds from the sale of land to the City of Chatham	...	363,083
Proceeds from the sale of the Cartierville Airport to Canadair Ltd	...	6,494,720
Sundries	76,840	114,388
	376,840	6,972,191
Other non-tax revenue--		
Fees	2,987,538	2,898,801
Fines	209,069	144,549
Harbour dues	1,001,956	948,349
Permits	115,588	100,229
Rentals	12,697,518	9,571,601
Side wharfage	4,637,646	1,257,091
Storage	321,933	299,345
Top wharfage	1,334,649	4,781,795
Vessel mooring	51,713	48,627
Radio tolls	2,766,422	1,834,160
Payment received from The Saint Lawrence Seaway for navigation aids maintenance	515,760	1,021,923
Payment received from Canada Ports Corporation as part of the Cash Recovery Exercise	...	47,239,136
Interest on advances for the Prairie Branch Line Rehabilitation Program	...	1,229,575
Blainville motor vehicle test centre fees and services	198,698	175,057
Payment received from the Province of Nova Scotia as a contribution to the cost of the Yarmouth-Bar Harbour ferry service	643,000	621,000
Sundries	1,451,617	998,013
	28,933,107	73,169,251
Total Department	**102,194,818**	**155,048,741**
Canadian Aviation Safety Board		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	8,309	5,214
Adjustment to prior year's Payables at Year End (PAYE)	13,426	692,878
	21,735	698,092
Other non-tax revenue	10,101	11,418
Total Program	**31,836**	**709,510**
Civil Aviation Tribunal		
Non-Tax Revenue--		
Refunds of previous years' expenditure	4,400	...
Other non-tax revenue	8,601	300
Total Program	**13,001**	**300**
Grain Transportation Agency Administrator		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refund of advertising expense	10	78
Adjustment to prior year's Payables at Year End (PAYE)	43,421	...
	43,431	78
Proceeds from sales	189	115
Total Program	**43,620**	**193**
National Transportation Agency [2]		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Adjustment to prior year's Payables at Year End (PAYE)	257,118	234,628
Repayment of travel advances	30,520	4,794
Refunds of suppliers accounts	44,426	309,038
	332,064	548,460
Privileges, licences and permits--		
Licences to ships	2,751	6,737
Services and service fees--		
Charges to companies for services rendered	5,499	7,765
Charges ot other Government departments for services	1,453	...
	6,952	7,765
Proceeds from sales--		
Sundry sales	96	240
Total Program	**341,863**	**563,202**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Northern Pipeline Agency		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	151,767	8,970
Sundries	178	1,141
	151,945	10,111
Other non-tax revenue--		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	151,720	126,337
Recovery of costs through contractual arrangements	...	105,849
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	27,594	27,594
Sundries	...	1,012
	179,314	260,792
Total Program	**331,259**	**270,903**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	34,183,968	49,708,792
Refunds of previous years' expenditure	38,812,103	26,012,814
Privileges, licences and permits	445,125	449,171
Services and service fees	6,953	7,765
Proceeds from sales	377,125	6,972,546
Other non-tax revenue	29,131,123	73,441,761
Total Ministry	**102,956,397**	**156,592,849**

[1] Interest unless otherwise indicated.
[2] Formerly Canadian Transport Commission.

SECTION 28

1987-88
PUBLIC ACCOUNTS

Treasury Board

Secretariat
Comptroller General
Privatization and Regulatory Affairs

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Revenue	28.10

Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for the management of the Government's financial, human and material resources.

Activity Description

Expenditure Management

On the basis of the analysis of departmental plans and programs and within the context of the Policy and Expenditure Management System, to recommend to the Government the acceptance or modification of specific expenditure proposals,in order to:

- reflect the priorities which the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the person-year resources, facilities,equipment, materials and supplies are used in the operation of programs; and
- to develop the Estimates for the approval of Parliament.

Personnel Management

The development, communication and evaluation of the personnel policies,regulations, standards, systems and terms and conditions of employment to enable managers to manage the human resources required to carry out Government programs.

Staff Relations

The development and implementation of policies promoting effective employer-employee relations in the federal public service.

Administrative Policy

The development, communication and evaluation of administrative and information policies, regulations, standards and systems in order to ensure probity and prudence in the acquisition and use of material and services required to provide effective support to Government programs.

Official Languages

The development, communication and evaluation of the Official Language policies and programs within the federal public service.

Bureau of Real Property Management

The improvement in the management of the federal portfolio of real property and the effectiveness of policies governing real property services and occupancy.

Departmental Administration

Includes executive direction for the Secretariat; and information, financial, personnel and administrative services.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description

Government Contingencies

Provides funding for increased salary costs arising out of negotiated and non-negotiated agreements and other pay list requirements not included in departmental Estimates and for urgent expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Employment Initiatives

Provides funding for qualifying projects approved during the fiscal year which support the Government's employment strategy.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description

Public Service Insurance

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the unemployment insurance premium reduction.

Public Service Pensions

Provides for payments under earlier superannuation and retirement acts, under the Public Service Pension Adjustment Act of 1959 and for employer costs of pension and social security plans to which employees engaged locally outside of Canada are subject.

Temporary Assignments Program

Objective

To provide executives and senior officers to carry out high priority temporary assignments in response to departmental and agency requests.

Comptroller General

Objective

To see to the establishment and maintenance of sound management practices in the federal Government by developing policies and standards for financial and operational planning, reporting and controls, and by promoting and monitoring improvements in the practice of financial and operational management, in departments and agencies.

Activity Description

Financial and Management Accounting and Reporting

Has as its objective the establishment and maintenance of sound financial and management accounting and reporting in the federal Government. This is accomplished by developing and maintaining financial, accounting and reporting policies, including guidelines on the form and content of the Estimates and Public Accounts, and specifications for the development of financial systems; providing interpretative services and implementation assistance to departments and agencies; participating in the recruitment and development of financial officers; and assisting other central agencies in the development of legislation and policies affecting the control and accountability of departments and Crown corporations in order to ensure their compatibility with the Government's stated accounting and reporting policies.

Management Practices and Processes

Has as its objective the establishment and maintenance by departments and agencies of sound management processes and systems for strategic and operational planning and review. This involves the conduct of surveys and assistance in the development and implementation of departmental action plans for improvements in management practices; the elaboration of policies,guidelines and standards for program evaluation and internal audit; the provision of assistance to departments and agencies in the implementation of evaluation and audit policies; the monitoring of evaluation and audit practices; participation in the training and development of managers and practitioners of program evaluation and internal audit; and the development, in conjunction with other central agencies, of Government-wide procedures in order to ensure the demand for, and appropriate use of evaluative information.

Administration

Includes management and support work for the above activities; and financial, personnel and administrative services.

Privatization and Regulatory Affairs

Objective

To see to the coordinated and orderly divestiture of corporate holdings which do not fulfill a public policy purpose and to promote improved public access to and involvement with the regulatory process.

Activity Description

Privatization and Regulatory Affairs

The provision of advice and support to the responsible Minister on all matters concerning the effective discharge of this mandate; design and implementation of public information programs; provision of communication and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Secretariat				
						Central Administration of the Public Service Program				
...	**58,225,000**	...	...	58,225,000	1	**Program expenditures**				
...	...	1	...	1	1c	**Program expenditures**				
...	**58,225,000**	1	...	58,225,001		**Total--Vote 1**	56,391,957	1,833,044	...	54,392,743
...	39,530	...	6,445	45,975	(S)	**President of the Treasury Board--Salary and motor car allowance**	45,975	...	...	41,098
...	5,461,000	...	416,000	5,877,000	(S)	**Contributions to employee benefit plans**	5,877,000	...	...	5,444,000
...	...	...	2,564	2,564	(S)	**Refunds of amounts credited to revenue in previous years**	2,564	...	...	5
...	**63,725,530**	1	**425,009**	64,150,540		**Total Program--Budgetary**	62,317,496	1,833,044	...	59,877,846
						Government Contingencies and Centrally Financed Programs				
...	360,000,000	...	...	360,000,000	5	**Government contingencies**				
...	...	...	-84,173,185	-84,173,185		**Transfers to this and other ministries**				
...	360,000,000	...	-84,173,185	275,826,815		**Total--Vote 5**	...	275,826,815	...	...
...	186,125,000	...	...	186,125,000	10	**Employment initiatives**				
...	...	...	-180,316,173	-180,316,173		**Transfers to other ministries**				
...	186,125,000	...	-180,316,173	5,808,827		**Total--Vote 10**	...	5,808,827	...	...
...	**546,125,000**	...	**-264,489,358**	**281,635,642**		**Total Program--Budgetary**	...	**281,635,642**	...	...
						Employer Contributions to Insurance Plans Program				
...	280,082,000	...	...	280,082,000	15	**Public Service Insurance**	268,081,229	12,000,771	...	224,309,793
...	207,000	...	86,432	293,432	(S)	**Public Service Pensions (Public Service Pensions Adjustment Act)**	293,432	...	...	334,418
...	...	...	-1,639,673	-1,639,673	(S)	**Unallocated employer contributions made under the Public Superannuation Act and other retirement acts and the Unemployment Insurance Act**	-1,639,673	...	...	8,116,063
...	**280,289,000**	...	**-1,553,241**	**278,735,759**		**Total Program--Budgetary**	**266,734,988**	**12,000,771**	...	**232,760,274**
						Temporary Assignments Program				
...	353,000	...	...	353,000	20	**Program expenditures**				
...	...	...	335,000	335,000		**Transfer from TB Vote 5** [1]				
...	353,000	...	335,000	688,000		**Total--Vote 20**	675,756	12,244	...	476,494
...	443,000	...	34,000	477,000	(S)	**Contributions to employee benefit plans**	477,000	...	...	447,000
...	**796,000**	...	**369,000**	**1,165,000**		**Total Program--Budgetary**	**1,152,756**	**12,244**	...	**923,494**
...	**890,935,530**	1	**-265,248,590**	**625,686,941**		**Total Secretariat--Budgetary**	**330,205,240**	**295,481,701**	...	**293,561,614**

						Comptroller General				
...	11,724,000	...	...	11,724,000	25	Program expenditures	11,528,603	195,397	...	11,651,893
...	1,250,000	...	...	1,250,000	(S)	Contributions to employee benefit plans	1,250,000	...	...	1,268,000
...	**12,974,000**	**...**	**...**	**12,974,000**		**Total Program--Budgetary**	**12,778,603**	**195,397**	**...**	**12,919,893**
						Privatization and Regulatory Affairs				
...	17,619,000	...	...	17,619,000	30	Program expenditures	10,872,691	6,746,309	...	4,789,964
...	...	...	63,220,560	63,220,560	(S)	Write-off--Atlantic Fisheries Restructuring Act	63,220,560	...	...	...
...	661,000	...	50,000	711,000	(S)	Contributions to employee benefit plans	711,000	...	...	...
...	18,280,000	...	63,270,560	81,550,560		Total budgetary	74,804,251	6,746,309	...	4,789,964
					L55	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act. (Gross)	...	15,400,000	...	15,240,000
...	...	...	15,400,000 [2]	15,400,000						
					L35e	Total borrowing of Eldorado Nuclear Limited.				
26,856,482	...	1	104,948,999	131,805,482		Limit $700,000,000. (Net)	...	...	131,805,482	...
					(S)	(L) Payments to Teleglobe Canada pursuant to the Canadian Overseas Telecommunications Corporation Act, Section 12. Limit $4,500,000. (Gross)	...	...	4,500,000	...
4,500,000	...	...	...	4,500,000						
					(S)	(L) Advances for the acquisition of shares of the Canada Development Corporation pursuant to the Canada Development Corporation Act, Sections 36[1] and 42[1]. Limit $250,000,000 *plus* acquisitions under Section 39. (Net)	...	...	...	...
250,000,000	...	...	−250,000,000	...						
						Loans to the Corporation pursuant to Section 37.				
100,000,000	...	...	−100,000,000			Limit $100,000,000. (Net) [3]	...	...	...	...
381,356,482	...	1	−229,651,001	151,705,482		Total non budgetary	...	15,400,000	136,305,482	15,240,000
...	**18,280,000**	**...**	**63,270,560**	**81,550,560**		**Total Program--Budgetary**	**74,804,251**	**6,746,309**	**...**	**4,789,964**
381,356,482	**...**	**1**	**−229,651,001**	**151,705,482**		**Non-budgetary**	**...**	**15,400,000**	**136,305,482**	**15,240,000**
...	**922,189,530**	**1**	**−201,978,030**	**720,211,501**		**Total Ministry--Budgetary**	**417,788,094**	**302,423,407**	**...**	**311,271,471**
381,356,482	**...**	**1**	**−229,651,001**	**151,705,482**		**Non-budgetary**	**...**	**15,400,000**	**136,305,482**	**15,240,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies.

2 This amount was transferred from Regional Industrial Expansion.

3 The Canada Development Corporation Act was repealed effective May 1, 1986. Certificate of continuance was issued on May 1, 1986 under Section 4 of the Canada Development Corporation Reorganization Act.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Secretariat				
								Central Administration of the Public Service Program				
								Operating				
...	11,756,000	...	...	-127,239	102,320	...	11,731,081	Expenditure management	11,105,393	625,688	...	10,879,559
...	15,540,000	...	...	-183,750	114,881	...	15,471,131	Personnel management	16,846,443	-1,375,312	...	16,016,970
...	6,040,000	...	...	...	47,436	...	6,087,436	Staff relations	5,779,566	307,870	...	6,193,089
...	7,105,000	...	...	-33,712	45,030	...	7,116,318	Administrative policy	6,357,184	759,134	...	5,156,021
...	5,088,000	...	...	-32,420	36,925	...	5,092,505	Official languages	4,799,863	292,642	...	4,678,736
...	2,933,000	...	...	-13,730	13,591	...	2,932,861	Bureau of real property management	2,282,683	650,178	...	1,453,777
...	14,914,530	...	...	-211,685	64,826	...	14,767,671	Departmental administration	14,202,524	565,147	...	14,612,704
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	105,000
...	63,376,530	...	...	-602,536	425,009	...	63,199,003	Total--Operating	61,373,656	1,825,347	...	59,095,856
								Capital				
...	24,000	...	...	127,239	...	...	151,239	Expenditure management	151,239	...	...	234,097
...	...	...	...	183,750	...	...	183,750	Personnel management	183,750	...	...	67,630
...	172,000	...	...	...	...	...	172,000	Staff relations	164,303	7,697	...	219,230
...	...	...	...	28,712	...	...	28,712	Administrative policy	28,712	...	...	9,468
...	...	...	...	32,420	...	...	32,420	Official languages	32,420	...	...	62,202
...	...	...	...	13,730	...	...	13,730	Bureau of real property management	13,730	...	...	14,119
...	...	...	...	46,686	...	...	46,686	Departmental administration	46,686	...	...	22,244
...	196,000	...	...	432,537	...	...	628,537	Total--Capital	620,840	7,697	...	628,990
								Transfer payments				
...	...	...	...	5,000	...	...	5,000	Administrative policy	5,000	...	...	...
...	153,000	1	...	164,999	...	...	318,000	Departmental administration	318,000	...	...	153,000
...	153,000	1	...	169,999	...	...	323,000	Total--Transfer payments	323,000	...	...	153,000
								Program Summary				
...	11,780,000	...	...	...	102,320	...	11,882,320	Expenditure management	11,256,632	625,688	...	11,113,656
...	15,540,000	...	...	...	114,881	...	15,654,881	Personnel management	17,030,193	-1,375,312	...	16,084,600
...	6,212,000	...	...	...	47,436	...	6,259,436	Staff relations	5,943,869	315,567	...	6,412,319
...	7,105,000	...	...	...	45,030	...	7,150,030	Administrative policy	6,390,896	759,134	...	5,165,489
...	5,088,000	...	...	...	36,925	...	5,124,925	Official languages	4,832,283	292,642	...	4,740,938
...	2,933,000	...	...	...	13,591	...	2,946,591	Bureau of real property management	2,296,413	650,178	...	1,467,896
...	15,067,530	1	...	...	64,826	...	15,132,357	Departmental administration	14,567,210	565,147	...	14,787,948
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	105,000
...	63,725,530	1	...	...	425,009	...	64,150,540	Total Program--Budgetary	62,317,496	1,833,044	...	59,877,846

								Government Contingencies and Centrally Financed Programs				
								Operating				
...	360,000,000	...	-83,838,185	-335,000	...	...	275,826,815	Government contingencies	...	275,826,815	...	...
...	186,125,000	...	-180,316,173	...	...	...	5,808,827	Employment initiatives	...	5,808,827	...	...
...	**546,125,000**	**...**	**-264,154,358**	**-335,000**	**...**	**...**	**281,635,642**	**Total Program--Budgetary**	**...**	**281,635,642**	**...**	**...**
								Employer Contributions to Insurance Plans Program				
								Operating				
...	303,892,000	...	...	...	...	-36,597,000	267,295,000	Public Service insurance	256,046,347	11,248,653	...	212,755,408
...	12,787,000	...	...	...	...	...	12,787,000	Public Service pensions	12,034,882	752,118	...	11,554,385
...	...	...	...	...	-1,639,673	...	-1,639,673	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	-1,639,673	...	...	8,116,063
...	-36,597,000	...	...	...	...	36,597,000	...	Revenue credited to the vote	...	...	...	...
...	280,082,000	...	...	...	-1,639,673	...	278,442,327	Total--Operating	266,441,556	12,000,771	...	232,425,856
								Transfer payments				
...	207,000	...	...	...	86,432	...	293,432	Public Service pensions	293,432	...	...	334,418
								Program Summary				
...	267,295,000	...	...	...	...	...	267,295,000	Public Service insurance	256,046,347	11,248,653	...	212,755,408
...	12,994,000	...	...	...	86,432	...	13,080,432	Public Service pensions	12,328,314	752,118	...	11,888,803
...	...	...	...	...	-1,639,673	...	-1,639,673	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	-1,639,673	...	...	8,116,063
...	**280,289,000**	**...**	**...**	**...**	**-1,553,241**	**...**	278,735,759	**Total Program--Budgetary**	**266,734,988**	**12,000,771**	**...**	**232,760,274**
								Temporary Assignments Program				
								Operating				
...	3,452,000	...	...	335,000	34,000	-2,656,000	1,165,000	Assignments	1,152,756	12,244	...	923,494
...	-2,656,000	...	...	...	...	2,656,000	...	Revenue credited to the vote	...	...	...	...
...	**796,000**	**...**	**...**	**335,000**	**34,000**	**...**	**1,165,000**	**Total Program--Budgetary**	**1,152,756**	**12,244**	**...**	**923,494**
...	**890,935,530**	**1**	**-264,154,358**	**...**	**-1,094,232**	**...**	**625,686,941**	**Total Secretariat--Budgetary**	**330,205,240**	**295,481,701**	**...**	**293,561,614**
								Comptroller General				
								Operating				
...	5,828,000	...	...	...	...	...	5,828,000	Financial and management accounting and reporting	5,275,485	552,515	...	4,985,758
...	4,731,000	...	...	...	...	...	4,731,000	Management practices and processes	4,624,404	106,596	...	5,252,739
...	2,415,000	...	...	...	...	...	2,415,000	Administration	2,650,786	-235,786	...	2,533,565
...	12,974,000	...	...	...	...	...	12,974,000	Total--Operating	12,550,675	423,325	...	12,772,062

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	...	...	...	...	...	...	...	Financial and management accounting and reporting	96,440	-96,440	...	98,907
...	...	...	...	...	...	...	...	Management practices and processes	100,678	-100,678	...	48,924
...	...	...	...	...	...	...	...	Administration	30,810	-30,810	...	...
...	...	...	...	...	...	...	...	Total--Capital	227,928	-227,928	...	147,831
								Program Summary				
...	5,828,000	...	...	...	...	...	5,828,000	Financial and management accounting and reporting	5,371,925	456,075	...	5,084,665
...	4,731,000	...	...	...	...	...	4,731,000	Management practices and processes	4,725,082	5,918	...	5,301,663
...	2,415,000	...	...	...	...	...	2,415,000	Administration	2,681,596	-266,596	...	2,533,565
...	12,974,000	...	...	...	...	...	12,974,000	**Total Program--Budgetary**	12,778,603	195,397	...	12,919,893
								Privatization and Regulatory Affairs				
								Operating				
...	18,280,000	...	...	-110,617	63,270,560	...	81,439,943	Privatization and Regulatory Affairs	74,693,634	6,746,309	...	4,381,245
								Capital				
...	...	...	...	110,617	...	...	110,617	Privatization and Regulatory Affairs	110,617	...	...	408,719
								Non-budgetary				
381,356,482	...	1	15,400,000[1]	...	-245,051,001	...	151,705,482	Privatization and Regulatory Affairs	...	15,400,000	136,305,482	15,240,000
...	18,280,000	...	...	...	63,270,560	...	81,550,560	**Total Program--Budgetary**	74,804,251	6,746,309	...	4,789,964
381,356,482	...	1	15,400,000[1]	...	-245,051,001	...	151,705,482	Non-budgetary	...	15,400,000	136,305,482	15,240,000
...	922,189,530	1	-264,154,358	...	62,176,328	...	720,211,501	**Total Ministry--Budgetary**	417,788,094	302,423,407	...	311,271,471
381,356,482	...	1	15,400,000[1]	...	-245,051,001	...	151,705,482	Non-budgetary	...	15,400,000	136,305,482	15,240,000

1 This amount was transferred from Regional Industrial Expansion.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Secretariat				
							Central Administration of the Public Service Program				
							Grants				
							Departmental administration				
...	150,000	...	...	...	...	150,000	Institute of Public Administration of Canada	150,000	..	...	150,000
...	3,000	...	...	...	...	3,000	Federal Institute of Management	3,000	..	...	3,000
...	...	1	...	164,999	...	165,000	Conference Board of Canada	165,000	...	...	...
...	**153,000**	**1**	**...**	**164,999**	**...**	**318,000**	**Total--Grants**	**318,000**	**...**	**...**	**153,000**
							Contributions				
							Administrative policy				
...	...	...	...	5,000	...	5,000	Canadian Standards Association	5,000	...	...	...
...	**...**	**...**	**...**	**5,000**	**...**	**5,000**	**Total--Contributions**	**5,000**	**...**	**...**	**...**
							Program Summary by Activity				
...	...	...		5,000		5,000	Administrative policy	5,000	...	...	...
...	153,000	1	...	164,999	...	318,000	Departmental administration	318,000	...	...	153,000
...	**153,000**	**1**	**...**	**169,999**	**...**	**323,000**	**Total Program**	**323,000**	**...**	**...**	**153,000**
							Employer Contributions to Insurance Plans Program				
							Grants				
							Public Service pensions				
...	7,000	...	...	...	-4,862	2,138	(S) Payments under earlier superannuation and retirement acts	2,138	...	...	7,455
...	200,000	...	...	...	91,294	291,294	(S) Public Service Pension Adjusment Act	291,294	...	...	326,963
...	**207,000**	**...**	**...**	**...**	**86,432**	**293,432**	**Total Program**	**293,432**	**...**	**...**	**334,418**
...	**360,000**	**1**	**...**	**169,999**	**86,432**	**616,432**	**Total Secretariat**	**616,432**	**...**	**...**	**487,418**
...	**360,000**	**1**	**...**	**169,999**	**86,432**	**616,432**	**Total Ministry**	**616,432**	**...**	**...**	**487,418**

(S) Statutory transfer payment

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Secretariat			
Employer Contributions to Insurance Plans Program			
Budgetary (respendable revenues)			
Public Service insurance			
Receipts from revolving funds	36,597,000	33,241,122	31,481,093
Total Program--Budgetary	**36,597,000**	**33,241,122**	**31,481,093**
Temporary Assignments Program			
Budgetary (respendable revenues)			
Assignments			
Salary of employees assigned to other Government departments and agencies	2,656,000	1,801,903	2,099,728
Total Program--Budgetary	**2,656,000**	**1,801,903**	**2,099,728**
Total Secretariat--Budgetary	**39,253,000**	**35,043,025**	**33,580,821**
Total Ministry--Budgetary	**39,253,000**	**35,043,025**	**33,580,821**

Revenue

	Current year	Previous year
	$	$
Secretariat		
Central Administration of the Public Service Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Salaries and benefits	8,847	5,282
Other goods and services	5,710	1,053
Capital expenditures	...	4,770
Adjustment to prior year's Payables at Year End (PAYE)	105,144	85,305
	119,701	96,410
Services and service fees--		
Access to information requests	85	261
Proceeds from sales--		
Sales of publications	102	3,138
Other non-tax revenue--		
Parking fees	5,975,611	3,510,141
Recovery of employee benefits	29,262	18,382
Disciplinary penalties		36,553
Recovery of previous years' expenditure--Other government departments and agencies	2,421	29,054
Sundry	81,215	3,082
	6,088,509	3,597,212
Total Program	**6,208,397**	**3,697,021**
Employer Contributions to Insurance Plans Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Salaries and benefits	...	50,495
Adjustment to prior year's Payables at Year End (PAYE)	1,130,531	...
	1,130,531	50,495
Other non-tax revenue--		
Recovery of employee benefits	3,647	2,828
Total Program	**1,134,178**	**53,323**
Temporary Assignments Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Salaries and benefits	14,270	...
Total Program	**14,270**	**...**
Total Secretariat	**7,356,845**	**3,750,344**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Comptroller General		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of previous years' expenditure	2,763	111
Adjustment to prior year's Payables at Year End (PAYE)	92,148	35,953
	94,911	36,064
Services and service fees	...	20
Other non-tax revenue	78,051	62,019
Total Program	**172,962**	**98,103**
Privatization and Regulatory Affairs		
Non-Tax Revenue--		
Return on investments[1]--		
Loans, investments and advances--		
Eldorado Nuclear Limited	921,026	
National Sea Products Limited--		
Dividends	231,001	
N.S. Holdco Limited--		
Dividends	836	
Teleglobe Canada--		
Dividends	16,567,272	
	17,720,135	
Refunds of previous years' expenditure--		
Salaries, goods and services	138	
Services and service fees	43	
Proceeds from sales--		
Sale of Crown corporations	509,044,935	128,356,379
Other non-tax revenue--		
Other receipts from Crown corporations	1,416,234	
Total Program	**531,181,485**	**128,356,379**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	17,720,135	...
Refunds of previous years' expenditure	1,359,551	182,969
Services and service fees	128	281
Proceeds from sales	509,045,037	128,359,517
Other non-tax revenue	10,586,441	3,662,059
Total Ministry	**538,711,292**	**132,204,826**

[1] Interest unless otherwise indicated.

SECTION 29

1987-88
PUBLIC ACCOUNTS

Veterans Affairs

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Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans, their dependants and other eligible persons.

Activity Description

Pensions

Administration and payment of pensions and benefits for disability and death in accordance with the Pension Act, Civilian War Pensions and Allowances Act, Flying Accidents Compensation Regulations, Civilian Government Employees (War) Compensation Order and related Acts and Orders and the payment of compensation in accordance with the Compensation for Former Prisoners of War Act.

Economic Support

Administration of matters relating to the financial support and other special programs for veterans, their dependants and certain other specified persons.These benefits include: War Veterans Allowances and Civilian War Allowances and supplementary financial assistance on the basis of need; educational assistance for veterans and the pensioned children of deceased veterans; specialized welfare services for blind, deaf and paraplegic veterans; special housing assistance for veterans. Operation of two sheltered workshops to produce poppy emblems and memorial wreaths for the Royal Canadian Legion Poppy Day Campaign and various memorial occasions.

Health and Social Services

The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, health care assessments, social welfare counselling, prosthetic services and related training, allowances and ancillary benefits.

Management of Property Contracts

Provision of property management and other services including post-loan counselling, real estate appraisals, and the administration of sale contracts relating to properties the titles to which are in the name of the Director, the Veterans' Land Act.

Departmental Administration

Operation of the offices of the Minister, Deputy Minister, two Assistant Deputy Ministers and the managerial support functions of financial management, personnel management, management services, legislation review, corporate planning, public affairs, the Departmental Secretariat, audit and evaluation services, and the coordination of access to information and privacy .

Canadian Pension Commission Program

Objective

To award disability pensions and associated benefits provided by the various statutory instruments under which it operates as compensation for disability or death related to military or other qualified service.

Activity Description

Pensions

Adjudicates and sets adjudicative policy under the Pension Act, the Compensation for Former Prisoners of War Act, the RCMP Superannuation and Pension Continuation Acts, Parts I to X of the Civilian War Pensions and Allowances Act and various other Acts, Orders and Regulations. The Commission also administers and manages the War Veterans Distress Fund, the Florence Martineau Fund and other trust funds.

Bureau of Pensions Advocates Program

Objective

To ensure that persons seeking to establish claims under the Pension Act and related statutes or an appeal under the War Veterans Allowance Act have access to an independent professional legal service providing a solicitor and client relationship.

Activity Description

Pensions

This Bureau provides legal aid to persons seeking to establish claims under the Pension Act, R.S., c. 207, s. 1. and allied statutes and orders or an appeal to the War Veterans Allowance Board. This service is provided by professional advocates and support staff in 19 locations throughout Canada. The Bureau must accept all requests for assistance from eligible veterans or dependants of deceased veterans. The services of the Bureau are free but applicants may employ a private lawyer at their own expense or be represented by a service officer of an accredited veterans' organization.

Veterans Appeal Board Program

Objective

To provide a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their respective dependents in order to ensure they receive the full benefits they are entitled to under the Pension Act, the War Veterans Allowance Act, the Civilian War Pensions and Allowances Act and related statutes.

Activity Description

Economic Support

Provision for the expenses of the War Veterans Allowance Board which adjudicates appeals related to the rulings in cases of applicants and recipients made by the Department of Veterans Affairs under the War Veterans Allowances Act and the Civilian War Pensions and Allowances Act, Part XI, and related instruments, reviews rulings of the Department, adjudicates eligibility in specific cases and interprets the acts and regulations.

Pensions

Provides for the adjudication of appeals made before it on decisions rendered by the Entitlement and/or Assessment Boards of the Canadian Pension Commission and for the determination of all matters of interpretation of the Pension Act, and for the adjudication of appeals under the Civilian War Pensions and Allowances Act, Compensation for Former Prisoners of War Act, Flying Accidents Compensation Regulations, RCMP Pension Continuation Act, RCMP Superannuation Act and other related statutes.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	315,739,818	...	...	315,739,818	1	Operating expenditures				
					1c	Transfer of $308,999 from Veterans Affairs Vote 10 and $37,000 from Veterans Affairs Vote 15				
...	...	1	...	1						
...	...	1	...	1	1e	Transfer of $9,005,999 from Veterans Affairs Vote 5				
...	...	...	9,005,999	9,005,999		Transfer from: Vote 5				
...	...	...	308,999	308,999		Vote 10				
...	...	...	37,000	37,000		Vote 15				
...	...	...	15,417,079	15,417,079		TB Vote 5 [1]				
...	...	...	29,009	29,009		TB Vote 10 [1]				
...	315,739,818	2	24,798,086	340,537,906		Total--Vote 1	338,127,524	2,410,382	...	301,351,764
...	1,302,914,000	...	...	1,302,914,000	5	Grants and contributions				
...	...	...	-9,005,999	-9,005,999		Transfer to: Vote 1				
...	...	...	-993,999	-993,999		Vote 25				
...	1,302,914,000	...	-9,999,998	1,292,914,002		Total--Vote 5	1,240,361,790	52,552,212	...	1,255,306,558
...	39,530	...	6,445	45,975	(S)	Minister of Veterans Affairs--Salary and motor car allowance	45,975	...	...	41,098
...	12,000	...	-8,068	3,932	(S)	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	3,932	...	...	2,433
...	30,000	...	-19,990	10,010	(S)	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	10,010	...	...	6,760
...	707,000	...	-168,042	538,958	(S)	Veterans insurance actuarial liability adjustment (Veterans Insurance Act)	538,958	...	...	620,294
...	16,977,000	...	1,334,000	18,311,000	(S)	Contributions to employee benefit plans	18,311,000	...	...	16,983,000
...	...	...	672,020	672,020	(S)	Refunds of amounts credited to revenue in previous years	672,020	...	...	246,225
...	...	...	120	120	(S)	Federal Court awards	120	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	108,572
...	1,636,419,348	2	16,614,573	1,653,033,923		Total budgetary	1,598,071,329	54,962,594	...	1,574,666,704

469,793,010	...	...	...	469,793,010		(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the Veterans' Land Act, Parts I, II and III as amended by Vote L55, Appropriation Act No. 3, 1970. Limit $605,000,000. (Net)	-23,461,191	...	493,254,201	-26,814,345
...	**1,636,419,348**	**2**	**16,614,573**	**1,653,033,923**			**Total Program--Budgetary**	**1,598,071,329**	**54,962,594**	**...**	**1,574,666,704**
469,793,010	**...**	**...**	**...**	**469,793,010**			**Non-Budgetary**	**-23,461,191**	**...**	**493,254,201**	**-26,814,345**
							War Veterans Allowance Board Program [2]				
...	1,574,000	...	-1,574,000	...		10	Program expenditures	...	...	...	...
...	211,000	...	-211,000	...		(S)	Contributions to employee benefit plans	...	...	...	...
...	**1,785,000**	**...**	**-1,785,000**	**...**			**Total Program--Budgetary**	**...**	**...**	**...**	**...**
							Pension Review Board Program [2]				
...	1,190,000	...	-1,190,000	...		15	Program expenditures	...	...	...	...
...	152,821	...	-152,821	...		(S)	Contributions to employee benefit plans	...	...	...	...
...	**1,342,821**	**...**	**-1,342,821**	**...**			**Total Program--Budgetary**	**...**	**...**	**...**	**...**
							Canadian Pension Commission Program				
...	3,367,000	...	...	3,367,000		20	Program expenditures				
...	...	...	294,364	294,364			Transfer from: TB Vote 5 [1]				
...	...	...	1,491	1,491			TB Vote 10 [1]				
...	3,367,000	...	295,855	3,662,855			Total--Vote 20	3,503,812	159,043	...	4,656,402
...	371,000	...	...	371,000		(S)	Contributions to employee benefit plans	371,000	...	...	292,000
...	**3,738,000**	**...**	**295,855**	**4,033,855**			**Total Program--Budgetary**	**3,874,812**	**159,043**	**...**	**4,948,402**
							Bureau of Pensions Advocates Program				
...	4,852,000	...	...	4,852,000		25	Program expenditures				
...	...	1	...	1		25e	Transfer of $993,999 from Veterans Affairs Vote 5				
...	...	...	993,999	993,999			Transfer from: Vote 5				
...	...	...	159,999	159,999			TB Vote 5 [1]				
...	4,852,000	1	1,153,998	6,005,999			Total--Vote 25	5,990,771	15,228	...	5,134,770
...	678,000	...	52,000	730,000		(S)	Contributions to employee benefit plans	730,000	...	...	715,000
...	**5,530,000**	**1**	**1,205,998**	**6,735,999**			**Total Program--Budgetary**	**6,720,771**	**15,228**	**...**	**5,849,770**
							Veterans Appeal Board Program [2]				
...	...	...	1,574,000	1,574,000		10	Program expenditures				
...	...	...	143,225	143,225			Transfer from TB Vote 5 [1]				
...	...	...	-308,999	-308,999			Transfer to Vote 1				
...	...	...	1,408,226	1,408,226			Total--Vote 10	600,911	807,315	...	1,427,163
...	...	...	1,190,000	1,190,000		15	Program expenditures				
...	...	...	196,501	196,501			Transfer from TB Vote 5 [1]				
...	...	...	-37,000	-37,000			Transfer to Vote 1				
...	...	...	1,349,501	1,349,501			Total--Vote 15	724,900	624,601	...	1,444,809

Ministry Summary--*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or overexpended(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	1,334,000	...	1,334,000	26c	Program expenditures				
...	...	...	50,000	50,000		Transfer from TB Vote 5 [1]				
...	...	1,334,000	50,000	1,384,000		Total--Vote 26c	1,305,181	78,819	...	...
...	...	...	380,000	380,000	(S)	Contributions to employee benefit plans	380,000	...	...	409,000
...	**...**	**1,334,000**	**3,187,727**	**4,521,727**		**Total Program--Budgetary**	**3,010,992**	**1,510,735**	**...**	**3,280,972**
...	**1,648,815,169**	**1,334,003**	**18,176,332**	**1,668,325,504**		**Total Ministry--Budgetary**	**1,611,677,904**	**56,647,600**	**...**	**1,588,745,848**
469,793,010	**...**	**...**	**...**	**469,793,010**		**Non-budgetary**	**-23,461,191**	**...**	**493,254,201**	**-26,814,345**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

1 Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

2 Veterans Appeal Board Program was established as a new Program. Part of the mandate for the Board includes the former War Veterans Allowance Board Program and the Pension Review Board Program.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Veterans Affairs Program				
								Operating				
...	18,013,348	...	...	...	697,750	...	18,711,098	Pensions	14,934,824	3,776,274	...	13,275,793
...	19,912,000	...	10,746,088	...	259,269	...	30,917,357	Economic support	31,745,374	-828,017	...	32,520,517
...	258,988,000	2	...	9,351,998	810,995	...	269,150,995	Health and social sevices	268,003,704	1,147,291	...	232,285,107
...	5,550,000	...	...	...	51,471	...	5,601,471	Management of property contracts	5,089,975	511,496	..	5,897,985
...	28,788,000	...	4,700,000	...	193,100	...	33,681,100	Departmental administration	33,670,289	10,811	...	31,043,160
...	331,251,348	2	15,446,088	9,351,998	2,012,585	...	358,062,021	Total--Operating	353,444,166	4,617,855	...	315,022,562
								Capital				
...	64,000	...	...	...	...	...	64,000	Pensions	767,291	-703,291	...	...
...	131,000	...	...	...	...	...	131,000	Economic support	438,011	-307,011	...	320,040
...	1,219,000	...	...	...	...	...	1,219,000	Health and social sevices	1,314,333	-95,333	...	1,854,010
...	24,000	...	...	...	...	...	24,000	Management of property contracts	26,528	-2,528	...	42,356
...	67,000	...	...	...	...	...	67,000	Departmental administration	1,166,310	-1,099,310	...	1,384,502
...	1,505,000	...	...	...	...	...	1,505,000	Total--Capital	3,712,473	-2,207,473	...	3,600,908
								Transfer payments				
...	805,615,000	...	...	...	...	...	805,615,000	Pensions	798,686,674	6,928,326	...	768,170,771
...	417,096,000	...	...	-1,889,998	-198,032	...	415,007,970	Economic support	376,563,147	38,444,823	...	435,056,022
...	80,950,000	...	...	-8,110,000	...	...	72,840,000	Health and social sevices	65,660,937	7,179,063	...	52,709,147
...	2,000	...	...	...	1,932	...	3,932	Management of property contracts	3,932	...	...	107,294
...	1,303,663,000	...	...	-9,999,998	-196,100	...	1,293,466,902	Total--Transfer payments	1,240,914,690	52,552,212	...	1,256,043,234
								Non-budgetary				
469,793,010	...	...	...	...	...	...	469,793,010	Veterans' Land Act--Loans	-23,461,191	...	493,254,201	-26,814,345
								Program Summary				
...	823,692,348	...	...	...	697,750	...	824,390,098	Pensions	814,388,789	10,001,309	...	781,446,564
...	437,139,000	...	10,746,088	-1,889,998	61,237	...	446,056,327	Economic support	408,746,532	37,309,795	...	467,896,579
...	341,157,000	2	...	1,241,998	810,995	...	343,209,995	Health and social sevices	334,978,974	8,231,021	...	286,848,264
...	5,576,000	...	...	...	53,403	...	5,629,403	Management of property contracts	5,120,435	508,968	...	6,047,635
...	28,855,000	...	4,700,000	...	193,100	...	33,748,100	Departmental administration	34,836,599	-1,088,499	...	32,427,662
469,793,010	...	...	...	...	...	...	469,793,010	Veterans' Land Act--Loans--Non-budgetary	-23,461,191	...	493,254,201	-26,814,345
...	1,636,419,348	2	15,446,088	-648,000	1,816,485	...	1,653,033,923	**Total Program--Budgetary**	1,598,071,329	54,962,594	...	1,574,666,704
469,793,010	...	...	...	...	...	...	469,793,010	**Non-budgetary**	-23,461,191	...	493,254,201	-26,814,345

Programs by Activity--*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers									
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								War Veterans Allowance Board Program				
...	1,783,000	...	...	-1,783,000	...	...	...	**Operating** Economic support	...	...	...	...
...	2,000	...	...	-2,000	...	...	...	**Capital** Economic support	...	...	...	...
...	**1,785,000**	...	...	**-1,785,000**	...	...	...	**Total Program--Budgetary**	...	...	...	...
								Pension Review Board Program				
...	1,340,821	...	...	-1,340,821	...	...	...	**Operating** Pensions	...	...	...	...
...	2,000	...	...	-2,000	...	...	...	**Capital** Pensions	...	...	...	...
...	**1,342,821**	...	...	**-1,342,821**	...	...	...	**Total Program--Budgetary**	...	...	...	...
								Canadian Pension Commission Program				
...	3,727,000	...	295,855	...	...	...	4,022,855	**Operating** Pensions	3,706,001	316,854	...	4,877,034
...	11,000	...	...	...	...	...	11,000	**Capital** Pensions	168,811	-157,811	...	71,368
...	**3,738,000**	...	**295,855**	...	...	...	**4,033,855**	**Total Program--Budgetary**	**3,874,812**	**159,043**	...	**4,948,402**
								Bureau of Pensions Advocates Program				
...	5,508,000	1	159,999	993,999	52,000	...	6,713,999	**Operating** Pensions	6,558,043	155,956	...	5,832,670
...	22,000	...	...	...	...	...	22,000	**Capital** Pensions	162,728	-140,728	...	17,100
...	**5,530,000**	1	**159,999**	**993,999**	**52,000**	...	**6,735,999**	**Total Program--Budgetary**	**6,720,771**	**15,228**	...	**5,849,770**
								Veterans Appeal Board Program				
...	...	...	143,225	1,474,001	16,000	...	1,633,226	**Operating (War Veterans Allowance Board Program)** Economic support	827,911	805,315	...	1,629,151
...	...	...	...	2,000	...	...	2,000	**Capital (War Veterans Allowance Board Program)** Economic support	...	2,000	...	1,012

								Operating (Pension Review Board Program)				
...	...	...	196,501	1,303,821	179	...	1,500,501	Pensions	877,900	622,601	...	1,647,691
								Capital (Pension Review Board Program)				
...	...	...	...	2,000	...	...	2,000	Pensions	..	2,000	...	3,118
								Operating				
...	...	1,244,000	50,000	...	...	...	1,294,000	Pensions	1,218,995	75,005	...	...
								Capital				
...	...	90,000	...	...	...	...	90,000	Pensions	86,186	3,814	...	...
								Program Summary				
			143,225	1,476,001	16,000	...	1,635,226	Economic support	827,911	807,315	...	1,630,163
...	...	...	246,501	1,305,821	179	...	2,886,501	Pensions	2,183,081	703,420	...	1,650,809
...	...	1,334,000										
...	...	**1,334,000**	**389,726**	**2,781,822**	**16,179**	...	4,521,727	**Total Program--Budgetary**	3,010,992	**1,510,735**	...	**3,280,972**
...	**1,648,815,169**	**1,334,003**	**16,291,668**	...	**1,884,664**	...	1,668,325,504	Total Ministry--Budgetary	**1,611,677,904**	**56,647,600**	...	**1,588,745,848**
469,793,010	...	...	...	...	...	...	469,793,010	Non-budgetary	**-23,461,191**	...	**493,254,201**	**-26,814,345**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Veterans Affairs Program				
							Grants				
							Pensions				
							Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45-8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation under the Compensation for Former Prisoners of War Act, Newfoundland special awards and burial grants:				
...	420,000	...	...	...	...	420,000	The Flying Accidents Compensation Regulations	395,731	24,269	...	404,084
...	75,528,000	...	...	...	...	75,528,000	World War I	70,284,149	5,243,851	...	75,626,458
...	651,521,000	...	...	-413,000	...	651,108,000	World War II	659,467,025	-8,359,025	...	630,550,409
...	2,597,000	...	...	...	...	2,597,000	Civilians, World War II	2,238,392	358,608	...	2,220,473
...	58,341,000	...	...	...	...	58,341,000	Defence Forces--Peacetime services	50,232,600	8,108,400	...	44,776,645
...	15,357,000	...	...	...	...	15,357,000	Special Forces (Korea)	13,910,463	1,446,537	...	12,817,717
...	21,000	...	...	...	...	21,000	Newfoundland Special Awards	18,337	2,663	...	17,102
...	1,728,000	...	...	413,000	...	2,141,000	Burial grants	2,049,559	91,441	...	1,657,841
...	32,000	...	...	...	...	32,000	Gallantry awards--World War II and Special Force	28,496	3,504	...	29,504
...	805,545,000	...	...	...	...	805,545,000		798,624,752	6,920,248	...	768,100,233
							Economic support				
							War Veterans Allowances and Civilian War Allowances:				
...	1,000	...	...	...	...	1,000	North West Field Force	633	367	...	632
...	28,000	...	...	...	...	28,000	South African War	33,581	-5,581	...	40,969
...	10,567,000	...	...	...	...	10,567,000	World War I	9,413,634	1,153,366	...	10,849,635
...	373,711,000	...	...	-2,776,998	...	370,934,002	World War II and Special Forces (Korea)	334,382,412	36,551,590	...	391,055,017
...	528,000	...	...	...	...	528,000	Dual Service (World Wars I and II)	460,757	67,243	...	534,600
...	21,580,000	...	...	...	...	21,580,000	Civilian War Allowances	21,326,722	253,278	...	22,921,129
...	2,500,000	...	...	...	...	2,500,000	Assistance in accordance with the provisions of the Assistance Fund Regulations	2,306,819	193,181	...	2,369,022
...	18,000	...	...	...	...	18,000	Army Benevolent Fund	18,000	...	...	18,000
...	9,000	...	...	...	...	9,000	Royal Canadian Legion	9,000	...	...	9,000
...	1,000	...	...	...	...	1,000	Canadian Veterans Association of the United Kingdom	1,000	...	...	1,000

...	1,171,000	...	...	-291,000	...	880,000	Other benefits:			
...	100,000	...	...	...	...	100,000	Children of war dead (education assistance)	729,691	150,309	... 710,711
...	100,000	...	...	51,000	...	151,000	University and vocational training	96,988	3,012	... 80,198
...	2,000	...	...	...	...	2,000	Assistance to Canadian veterans--Overseas district	121,616	29,384	... 91,988
...	2,503,000	...	...	877,000	...	3,380,000	Repayment under Subsection [3] of Section 10 of the Veterans Rehabilitation Act	...	2,000	... ...
...	3,500,000	...	...	250,000	...	3,750,000	Last Post Fund	3,339,253	40,747	... 2,344,196
...	30,000	...	...	...	...	30,000	Commonwealth War Graves Commission	3,747,972	2,028	... 3,374,694
							United Nations Memorial Cemetery in Korea	26,101	3,899	... 25,849
							Payments under the War Service Grants Act:			
							(S) Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	...	...	... 2,328
...	10,000	...	...	...	-10,000	...	(S) Returned soldiers insurance actuarial liability adjustment	10,010	...	... 6,760
...	30,000	...	...	...	-19,990	10,010	(S) Veterans insurance actuarial liability adjustment	538,958	...	... 620,294
...	707,000	...	...	...	-168,042	538,958				
...	417,096,000	...	...	-1,889,998	-198,032	415,007,970		376,563,147	38,444,823	... 435,056,022
							Health and social services			
							Grants to various provinces concerning the provision of prosthetic services to veterans	392,237	47,763	... 193,885
...	200,000	...	...	240,000	...	440,000	Treatment and related allowances	2,337,051	258,949	... 2,538,698
...	2,596,000	...	...	...	...	2,596,000		2,729,288	306,712	... 2,732,583
...	2,796,000	...	...	240,000	...	3,036,000				
							Management of property contracts			
							Payments under the War Service Grants Act:			
							(S) Re-establishment credits under Section 8	3,932	...	... 105
...	2,000	...	...	...	1,932	3,932	Items not required for the current year	...	...	... 107,189
...	...	...	...	...	...	...		3,932	...	... 107,294
...	2,000	...	...	...	1,932	3,932				
...	1,225,439,000	...	...	-1,649,998	-196,100	1,223,592,902	**Total--Grants**	1,177,921,119	45,671,783	... 1,205,996,132
							Contributions			
							Pensions			
...	70,000	...	...	...	...	70,000	Compensation for loss of earnings	61,922	8,078	... 70,538
							Health and social services			
							Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	31,643,270	3,406,730	... 32,099,867
...	43,400,000	...	...	-8,350,000	...	35,050,000	Contributions to veterans to assist in defraying costs of extended health care not covered by provincial health programs	31,288,379	3,465,621	... 17,876,697
...	34,754,000	...	...	...	...	34,754,000		62,931,649	6,872,351	... 49,976,564
...	78,154,000	...	...	-8,350,000	...	69,804,000				
...	78,224,000	...	...	-8,350,000	...	69,874,000	**Total--Contributions**	62,993,571	6,880,429	... 50,047,102

Transfer Payments--*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or over(-)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	805,615,000	...	...	...	...	805,615,000	Pensions	798,686,674	6,928,326	...	768,170,771
...	417,096,000	...	...	-1,889,998	-198,032	415,007,970	Economic support	376,563,147	38,444,823	...	435,056,022
...	80,950,000	...	...	-8,110,000	...	72,840,000	Health and social services	65,660,937	7,179,063	...	52,709,147
...	2,000	...	...	...	1,932	3,932	Management of property contracts	3,932	...	...	107,294
...	**1,303,663,000**	...	...	**-9,999,998**	**-196,100**	1,293,466,902	**Total Program**	1,240,914,690	**52,552,212**	...	**1,256,043,234**
...	**1,303,663,000**	...	...	**-9,999,998**	**-196,100**	1,293,466,902	Total Ministry	**1,240,914,690**	**52,552,212**	...	**1,256,043,234**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Repayment of loans. (Net)	...	23,461,191	26,814,345
Total Program--Non-budgetary	...	23,461,191	26,814,345
Total Ministry--Non-budgetary	...	**23,461,191**	**26,814,345**

Revenue

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Non-Tax Revenue--		
Return on investments [1]--		
Loans, investments and advances--		
Veterans' Land Act Fund--Advances	7,360,400	8,753,005
Other accounts--		
Sundries--Other		7,348
	7,360,400	8,760,353
Refunds of previous years' expenditure--		
Refunds of war veterans allowance	3,707,182	915,685
Refunds of pensions	2,241,457	855,660
Refunds of other grants and contributions	253,001	343,758
Refunds of capital	8,407	...
Refunds of operating/maintenance funds	221,607	142,014
Proceeds from abandoned or cancelled conditional benefits	...	107,189
Adjustment to prior year's Payables at Year End (PAYE)	133,963	173,831
	6,565,617	2,538,137
Services and service fees--		
Provincial hospital insurance plans for in-patient hospital services	30,029,437	20,195,559
Other in-patient hospital services	6,473,960	5,861,574
Out-patient hospital services		41,106
Medical services	327,558	355,937
Meals	350,217	337,714
Dental fees	61,112	60,574
Sundry	135	1,115
	37,242,419	26,853,579
Proceeds from sales--		
Manufacture of Remembrance Day poppies (Vetcraft)	1,183,826	1,170,991
Sundry	5,610	5,270
	1,189,436	1,176,261
Other non-tax revenue	133,111	282,996
Total Program	**52,490,983**	**39,611,326**

Revenue--*Concluded*

	Current year	Previous year
	$	$
Canadian Pension Commission Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of pensions	19,143	...
Refunds of other grants and contributions	...	894
Refunds of operating/maintenance funds	...	274
Adjustment to prior year's Payables at Year End (PAYE)	1,393	...
	20,536	1,168
Total Program	**20,536**	**1,168**
Bureau of Pensions Advocates Program		
Non-Tax Revenue--		
Refunds of previous years' expenditure--		
Refunds of operating/maintenance funds	35	166
Adjustment to prior year's Payables at Year End (PAYE)	7,063	...
Total Program	**7,098**	**166**
Total Department	**52,518,617**	**39,612,660**
Ministry Summary		
Non-Tax Revenue--		
Return on investments	7,360,400	8,760,353
Refunds of previous years' expenditure	6,593,251	2,539,471
Services and service fees	37,242,419	26,853,579
Proceeds from sales	1,189,436	1,176,261
Other non-tax revenue	133,111	282,996
Total Ministry	**52,518,617**	**39,612,660**

[1] Interest unless otherwise indicated.

SECTION 30

1987-88
PUBLIC ACCOUNTS

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes. **Volume I** presents a summary analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

SECTION 1

1987-88
PUBLIC ACCOUNTS

Financial Statements of Revolving Funds

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Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, the Defence Production Act, and reporting requirements and standards of the Receiver General for Canada.

These financial statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with ministerial statements. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the Finance and Administration sector. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

Approved by:

C. B. BHATIA
Director, Accounting Services Branch

S. E. WHITELEY
Assistant Deputy Minister, Finance and Administration

July 26, 1988

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1988

	1988		1987	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Working capital change	(748,000)	223,495	(975,000)	(177,183)
Other items		270,298		827,132
Authority provided (used)	(748,000)	493,793	(975,000)	649,949

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988

	1988	1987
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	399,896	1,754,293
Add: PAYE charges against the appropriation account after March 31	441,783	
Deduct: amounts credited to the appropriation account after March 31		418,821
	841,679	1,335,472
Joint authority limit	100,000,000[1]	100,000,000[1]
Less: authority limit applied to the Defence Production Loan Account	9,724,007	1,724,007
Net authority available for the Fund's account	90,275,993	98,275,993
Unused authority carried forward	89,434,314	96,940,521

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988

	1988	1987
	$	$
Joint authority limit	100,000,000[1]	100,000,000[1]
Less: authority applied to the Defence Production Revolving Fund	90,275,993	98,275,993
Net authority available for the loan account	9,724,007	1,724,007
Net authority used	9,724,007	1,724,007
Unused authority carried forward		

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Accounts receivable		
Government of Canada	588,476	331,849
Outside parties		291,542
Current portion of long-term receivable (Note 3)	1,012,732	
	1,601,208	623,391
Long-term receivable		
Outside parties (Note 3)		1,130,902
	1,601,208	1,754,293

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties	1,201,312	
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	399,896	1,754,293
	1,601,208	1,754,293

The accompanying notes are an integral part of the financial statements.

Defence Production Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Billings for defence supplies requisitioned by customer departments	2,938,237	3,300,387
Payments to suppliers for defence supplies requisitioned by customer departments	2,938,237	3,300,387
Gross margin		

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities:		
Changes in current assets and liabilities	223,495	(177,183)
Changes in other assets and liabilities:		
Long-term receivable	1,130,902	
Net financial resources provided (used) by operating activities	1,354,397	(177,183)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	1,354,397	(177,183)
Accumulated net charge against the Fund's authority account, beginning of year	(1,754,293)	(1,577,110)
Accumulated net charge against the Fund's authority account, end of year	(399,896)	(1,754,293)

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Purpose and authority

The Defence Production Revolving Fund has been authorized by Section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The Adjustment of Accounts Act (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than $100 million the aggregate of amounts received on these two accounts. An amount of $15,408,997, representing net assets assumed by the Fund, was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus in the amount of $455,935 has been transferred to the Fund's authority during 1984-85.

2. Significant accounting policies

(a) Payments to suppliers for defence supplies are billed to departments and Crown corporations at cost.

(b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or for stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Note: For the years ended March 31, 1987 and March 31, 1988 there were no transactions that applied to (b) and (c).

3. Long-term receivable

In accordance with the terms of an agreement, the collection of the long-term receivable is dependent on the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence. It is anticipated the balance owing as at March 31, 1988 will be recovered during the next fiscal year.

Environmental Studies Revolving Fund
(Energy, Mines and Resources)

MANAGEMENT REPORT

The accompanying financial statements of the Environmental Studies Revolving Fund have been prepared in accordance with Treasury Board policy and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared with objective data maintained by the Department. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Department has terminated the operations of the Fund effective April 1, 1987. The balance of the unused authority as at April 1, 1987 of this Fund has been transferred to the newly created specified purpose account, the Environmental Studies Research Fund.

Approved by:

R.O. SORENSON
Director General, Financial Management Branch
(Senior full-time financial officer)

R. O. SORENSON
for Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

M. E. TASCHEREAU
Administrator, Canada Oil and Gas Lands Administration

September 1, 1988

STATEMENT OF AUTHORITY USED

	As at April 1, 1987		For the year ended March 31, 1987	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Excess of levies over expenses (expenses over levies) for the year	1,362,000			(1,582,035)
Operating use of funds	1,362,000			(1,582,035)
Transfer of unexpended levies to terminate the Revolving Fund		(622,678)		
Working capital change (excluding Fund's accumulated net authority)		(272,803)		170,024
Other items		315,808		(119,394)
Authority used	1,362,000	(579,673)		(1,531,405)

RECONCILIATION OF UNUSED AUTHORITY

	As at April 1, 1987	For the year ended March 31, 1987
	$	$
Fund's accumulated net authority		895,481
Less: PAYE charges against the appropriation account after March 31		315,808
Unused authority carried forward	579,673	579,673
Unused authority transferred [1]	(579,673)	

[1] In accordance with the Canada Petroleum Resources Act dated November 18, 1986, the Revolving Fund ceased operations on April 1, 1987. The unused authority was transferred to the Environmental Studies Research Fund on April 1, 1987.

STATEMENT OF UNEXPENDED LEVIES

	As at April 1, 1987	For the year ended March 31, 1987
	$	$
Balance, beginning of year	622,678	2,204,713
Transfer of the unexpended levies to the Fund's accumulated net authority to effect the termination of the Revolving Fund and the transfer of this unused authority to the specified purpose account	(622,678)	
Excess of expenses over levies for the year		(1,582,035)
Balance, end of year		622,678

NOTE TO FINANCIAL STATEMENTS
APRIL 1, 1987

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the authority of Section 49 of the Canada Oil and Gas Act, which was proclaimed in March 1982. The terms and conditions of the Fund were outlined and approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies, which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands. Levies are collected from the interest owners within prescribed regions, based on a rate fixed by the Minister, and are deposited into the Fund. Payments are made from the Fund to parties carrying out such environmental and social studies within these regions, as directed by the Minister. The total amount of deposit in the Fund cannot, at any time, exceed $15 million.

As a result of management reporting structure changes, a memorandum of understanding transferred, commencing November 5, 1985, the financial administration of the Environmental Studies Revolving Fund—Indian Affairs and Northern Development to the Comptroller, Canada Oil and Gas Lands Administration.

The Canada Petroleum Resources Act dated November 18, 1986 established the Environmental Studies Research Fund. The Environmental Studies Revolving Fund ceased operations on April 1, 1987. The effective date of the transfer of the unused authority from the Environmental Studies Revolving Fund to the Environmental Studies Research Fund was April 1, 1987.

Environmental Studies Revolving Fund
(Indian Affairs and Northern Development)

MANAGEMENT REPORT

The accompanying financial statements of the Environmental Studies Revolving Fund have been prepared in accordance with Treasury Board policy and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the Comptroller, Canada Oil and Gas Lands Administration (COGLA).

These financial statements were prepared with objective data maintained by the Department and at COGLA pursuant to the memorandum of understanding signed by both Energy, Mines and Resources and Indian Affairs and Northern Development. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Department has terminated the operations of the Fund effective April 1, 1987. The balance of the Fund's unused authority as at April 1, 1987 has been transferred to the newly created specified purpose account, the Environmental Studies Research Fund.

Approved by:

ALAN WILLIAMS
Director General, Finance Branch
(Senior full-time financial officer)

ALAN WILLIAMS
For the Assistant Deputy Minister, Finance and Professional Services
(Senior financial officer)

M. E. TASCHEREAU
Administrator, Canada Oil and Gas Lands Administration

September 13, 1988

STATEMENT OF AUTHORITY USED

	As at April 1, 1987		For the year ended March 31, 1987	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Excess of expenses over levies for the year	(600,000)		(1,200,000)	(1,024,727)
Operating use of funds	(600,000)		(1,200,000)	(1,024,727)
Adjustment to prior year's Payables at Year End (PAYE)		75,937		
Correction of a 1986-87 erroneous charge		71,197 [1]		
Correction of a 1985-86 erroneous credit		(25,000)[1]		
Working capital change (excluding Fund's accumulated net authority)		(97,505)		(23,249)
Other items		80,546		(39,015)
		105,175		(1,086,991)
Transfer of unexpended levies to terminate the Revolving Fund		(1,039,713)		
Authority used	(600,000)	(934,538)	(1,200,000)	(1,086,991)

[1] Refer to 1986-87 Public Accounts for details.

RECONCILIATION OF UNUSED AUTHORITY

	As at April 1, 1987	For the year ended March 31, 1987
	$	$
Fund's accumulated net authority		895,481
Less: PAYE charges against the appropriation account after March 31		315,808
Unused authority carried forward	579,673	579,673
Unused authority transferred [1]	(579,673)	

[1] In accordance with the Canada Petroleum Resources Act dated November 18, 1986, the Revolving Fund ceased operations on April 1, 1987. The unused authority was transferred to the Environmental Studies Research Fund on April 1, 1987.

STATEMENT OF UNEXPENDED LEVIES

	As at April 1, 1987	For the year ended March 31, 1987
	$	$
Balance, beginning of year	1,039,713	2,064,440
Transfer of the unexpended levies to the Fund's accumulated net authority to effect the termination of the Revolving Fund and the transfer of this unused authority to the specified purpose account	(1,039,713)	
Excess of expenses over levies for the year		(1,024,727)
Balance, end of year		1,039,713

NOTE TO FINANCIAL STATEMENTS

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the authority of Section 49 of the Canada Oil and Gas Act, which was proclaimed in March 1982. The terms and conditions of the Fund were outlined and approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies, which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands. Levies are collected from the interest owners within prescribed regions, based on a rate fixed by the Minister, and are deposited into the Fund. Payments are made from the Fund to parties carrying out such environmental and social studies within these regions, as directed by the Minister. The total amount of deposit in the Fund cannot, at any time, exceed $15 million. As a result of management reporting structure changes, a memorandum of understanding transferred, commencing November 5, 1985 the financial administration of the Environmental Studies Revolving Fund—Indian Affairs and Northern Development to the Comptroller, Canada Oil and Gas Lands Administration.

The Canada Petroleum Resources Act dated November 18, 1986 established the Environmental Studies Research Fund. The Environmental Studies Revolving Fund ceased operations on April 1, 1987. The effective date of the transfer of the unused authority from the Environmental Studies Revolving Fund to the Environmental Studies Research Fund was April 1, 1987.

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Assistant Deputy Minister, Corporate Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility and by a high standard of internal communications aimed at ensuring that its regulations, policies, procedures and managerial authorities are understood throughout the Agency.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions. A new integrated financial information system, utilizing state-of-the-art financial systems software and technology, was installed during fiscal year 1987-88 and is in place for fiscal year 1988-89. The new system is required to handle the increased volume and complexity of financial transactions within the Fund and the need for accurate and timely allocation and recovery of costs, accounting and control of accounts receivable, and improved financial reporting.

Approved by:

H. B. SULLIVAN
Director of Finance and Administration
Government Telecommunications Agency
(Senior full-time financial officer)

BARBARA BLOOR
Director General, Financial Management
Department of Communications
(Senior financial officer)

August 8, 1988

STATEMENT OF AUTHORITY (USED) FOR THE YEAR ENDED MARCH 31, 1988

	1988		1987	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit for the year		706,722		547,344
Add: items not requiring use of funds	518,000	551,422	351,000	393,054
Operating source of funds	518,000	1,258,144	351,000	940,398
Net capital acquisitions	(350,000)	(1,498,470)	(350,000)	(311,316)
Working capital change	(605,000)	(4,441,178)	(1,520,000)	4,471,333
Other items		2,158,433		(5,238,590)
Authority (used)	(437,000)	(2,523,071)	(1,519,000)	(138,175)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988

	1988	1987
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	10,435,678	5,690,341
Add: PAYE charges against the appropriation account after March 31	15,336,569	11,358,937
Less: amounts credited to the appropriation account after March 31	20,774,736	14,574,838
Net authority used, end of year	4,997,511	2,474,440
Authority limit	19,000,000	19,000,000
Unused authority carried forward	14,002,489	16,525,560

Government Telecommunications Agency Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Accounts receivable		
Government of Canada	24,607,279	19,646,204
Outside parties	2,595,589	2,020,058
Prepaid expenses		9,568
	27,202,868	21,675,830
Fixed (Note 3)		
At cost	4,164,827	2,685,099
Less: accumulated depreciation	1,639,191	1,181,384
	2,525,636	1,503,715
Other		
Deferred charges	193,459	375,513
Accrued revenue	53,764	83,965
	247,223	459,478
	29,975,727	23,639,023

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable		
Government of Canada	435,228	248,584
Outside parties	15,030,657	11,121,795
Current portion of the provision for employee termination benefits	26,692	34,229
Current portion of obligation under capital lease (Note 4)	65,647	57,326
Deferred revenue	123,254	3,133,684
	15,681,478	14,595,618
Long-term		
Provision for employee termination benefits	1,061,120	889,802
Obligation under capital lease (Note 4)	11,846	77,493
Deferred revenue—Service contracts	571,018	877,904
	1,643,984	1,845,199
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	10,435,678	5,690,341
Accumulated surplus	2,214,587	1,507,865
	12,650,265	7,198,206
	29,975,727	23,639,023

The accompanying notes are an integral part of the financial statements.

Government Telecommunications Agency Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Revenue		
Telecommunications services:		
Customized	70,746,861	65,834,614
Intercity	69,577,324	64,469,515
Local	7,059,132	6,699,008
Data	5,107,941	4,909,068
Directory	457,703	904,608
Other network services	9,919	15,414
Other revenue	2,630	2,206
Total revenue	152,961,510	142,834,433
Expenses		
Operating:		
Customized	69,415,034	64,605,542
Intercity	58,164,102	54,640,565
Data	4,933,958	4,196,075
Local	4,101,729	4,574,959
Directory	599,772	677,300
Other network services	8,811	6,325
	137,223,406	128,700,766
Planning and coordination:		
Salaries	1,464,406	1,456,217
Termination benefits	12,613	25,894
Professional services	57,438	21,284
Rental building and equipment	38,033	36,633
Travel	33,189	14,968
Telephone and freight	13,177	13,581
Repairs	7,797	8,116
Office materials and supplies	821	5,208
Information	650	4,278
Other		70
	1,628,124	1,586,249
Management and administration:		
Salaries	7,803,798	7,312,371
Termination benefits	213,742	130,025
Professional services	1,821,278	1,123,510
Rental building and equipment	1,549,358	1,729,632
Telephone and freight	380,204	356,053
Travel	264,151	165,085
Office materials and supplies	198,204	139,690
Depreciation	193,207	142,020
Repairs	184,366	173,924
Information	92,760	90,540
Loss on disposal of fixed assets	8,992	5,645
Other	7,876	6,663
	12,717,936	11,375,158
Interest charges on the Revolving Fund	685,322	624,916
Total expenses	152,254,788	142,287,089
Net profit	706,722	547,344

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance, beginning of year	1,507,865	960,521
Net profit for the year	706,722	547,344
Balance, end of year	2,214,587	1,507,865

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities:		
Net profit for the year	706,722	547,344
Add: provision for termination benefits	226,355	155,919
depreciation	467,557	381,523
loss on disposal of fixed assets	8,992	5,645
amortization of deferred charges	182,833	182,698
Less: amortization of deferred revenues—Service contracts	(334,315)	(332,731)
	1,258,144	940,398
Changes in current assets and liabilities	(4,441,178)	4,471,333
Changes in other assets and liabilities		
Deferred charges	(779)	(9,804)
Payments on and change in provision for employee termination benefits	(55,037)	(11,106)
Deferred revenue—Service contracts	27,429	9,644
Accrued revenue	30,201	(83,965)
	1,814	(95,231)
Net financial resources (used) provided by operating activities	(3,181,220)	5,316,500
Investing activities:		
Fixed assets		
Purchased	(1,498,470)	(311,316)
Acquisition under capital lease		(177,000)
Net financial resources (used) by investing activities	(1,498,470)	(488,316)
Financing activities:		
Obligation under capital lease		177,000
Payments on and change in obligations under capital lease	(65,647)	(99,507)
Net financial resources (used) provided by financing activities	(65,647)	77,493
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(4,745,337)	4,905,677
Accumulated net charge against the Fund's authority account, beginning of year	(5,690,341)	(10,596,018)
Accumulated net charge against the Fund's authority account, end of year	(10,435,678)	(5,690,341)

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1988

1. Purpose and authority

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services at the request of federal departments and agencies. Section 23 of the Adjustment of Accounts Act authorized the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. This authority was increased to $12,000,000 by Appropriation Act No. 4, 1981-82, to $15,000,000 by Appropriation Act No. 4, 1983-84 and to $19,000,000 by Appropriation Act No. 4, 1984-85. In accordance with Vote 2c, Appropriation Act No. 4, 1982-83, an amount of $1,485,822 of the accumulated deficit caused by the payment to Bell Canada for a terminated contract has been written off to the authority. An amount of $741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

Government Telecommunications Agency Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988—*Continued*

2. Significant accounting policies

(a) Fixed assets

Fixed assets are carried at cost. In most cases, depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%). Telecommunications equipment constitutes a special category of assets, depreciated on a straight-line basis, over the first five to seven years of utilization of the equipment.

(b) Assets under capital lease

Leases which transfer substantially all of the benefits and risks incident to ownership of property are accounted for as acquisitions of assets and assumptions of obligations corresponding to the fair acquisition value of the asset (excluding interest charges) at the time of purchase. The asset is amortized and the obligation, including interest thereon, is liquidated over the life of the lease.

(c) Deferred charges

Service contracts amounting originally to $900,000 (1983-84) are included in this category. They relate to advance payments to suppliers for future telecommunications services and are amortized on a straight-line basis over a five year period. In 1987-88, the amortization relating to service contracts amounted to $180,000 ($180,000 in 1986-87).

Other deferred charges ($779 added in 1987-88) are linked to acquisitions of telecommunications equipment by GTA and are amortized on a straight-line basis on the same life expectancy as the asset they relate to. In 1987-88, the amortization relating to the other deferred charges amounted to $2,833.

(d) Deferred revenue—Service contracts

Advance payments from client departments and agencies for future telecommunications services are recorded as deferred revenue and are included in revenue on an equal basis over a five to seven years period. In 1987-88, $334,315 was recognized as revenue. An amount of $27,429 was also added to the deferred revenue in 1987-88 and will be amortized over the remaining life expectancy of the asset.

(e) Accrued revenue—Long-term

Monthly payment plans are offered to departments and agencies to cover implementation costs of telecommunications services. At the end of 1987-88, the amount outstanding is equal to $67,651. The short-term portion of the accrued revenue (due in 1988-89) represents $13,887 and is included in the accounts receivable—Government of Canada in the balance sheet.

(f) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Office equipment	1,035,480	343,082	17,192	1,361,370
Furniture and fixtures	207,656	12,267	1,550	218,373
Automobiles	62,053	13,655		75,708
Telecommunications equipment	1,202,910	1,129,466		2,332,376
Equipment under capital lease	177,000			177,000
	2,685,099	1,498,470	18,742	4,164,827

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Office equipment	537,480	166,380	8,747	695,113
Furniture and fixtures	127,106	9,301	1,003	135,404
Automobiles	41,817	10,167		51,984
Telecommunications equipment	425,814	222,709		648,523
Equipment under capital lease	49,167	59,000		108,167
	1,181,384	467,557	9,750	1,639,191

Acquisitions of telecommunications equipment during 1987-88 include the purchase of a telecommunications system amounting to $1,029,542 at the end of the fiscal year which was not depreciated in 1987-88. The depreciation of this asset and the corresponding recovery from the client department will begin as of April 1, 1988.

4. Obligation under capital lease

On June 1st, 1986, the Government Telecommunications Agency Revolving Fund entered into an agreement with BTE (Business Telecom Equipment) to rent telecommunications equipment under capital lease. The asset was capitalized at $177,000 using an interest rate of 13.63%. The related obligation is liquidated over the lease term of 3 years and is segregated between current and long term portions on the balance sheet. Lease payments during 1987-88 totalled $72,208 including interest of $14,882 charged to operations (Local).

Government Telecommunications Agency Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988—*Concluded*

The obligation under capital lease includes the following:

	1987
	$
Previous lease payment	60,174
Less: interest	17,993
Reduction to obligation	2,181

	1988
	$
Future lease payments:	
1988-89	72,208
1989-90	12,049
	84,257
Less: interest	6,764
	77,493
Current portion	65,647
	11,846

5. Restatement of prior year figures

For comparative purposes, some 1986-87 figures have been restated to conform with the 1987-88 presentation.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the audit Committee and presented to the Board of Trustees.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director of Administration and Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1988 and the results of its operations and the changes in its financial position for the year ended in conformity with generally accepted accounting principles.

Approved by:

ANDRÉ BRUNELLE
Financial Advisor, Financial Services
(Senior full-time financial officer)

BARBARA EMO
Director of Finance, Administration and Personnel Division
(Senior financial officer)

June 28, 1988

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1988

	1988		1987	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Annual lapsing authority				
Cost of operation for the year		(67,975,531)		(62,059,105)
Less: items not requiring use of funds		4,770,225		847,373
Operating source of funds	(62,315,528)	(63,205,305)	(61,763,000)	(61,211,732)
Net capital acquisitions	(2,216,000)	(2,164,593)	(2,298,000)	(2,245,436)
Reimbursement of 1985-86 temporary advance				(342,740)
Authority (used)	(64,531,528)	(65,369,899)	(64,061,000)	(63,799,908)
Statutory authority				
Working capital change	(340,000)	6,338,589	(426,000)	5,162,791
Other items		4,870,886		(2,584,643)
Authority (used) provided	(340,000)	(1,467,703)	(426,000)	2,578,148
Total authority (used)	(64,871,528)	(66,837,602)	(64,487,000)	(61,221,760)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988

	1988	1987
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	14,708,251	10,773,514
Add: PAYE charges against the appropriation account after March 31	3,115,028	6,927,416
Less: amounts credited to the appropriation account after March 31	759,923	739,604
Net authority used, end of the year	17,063,356	16,961,326
Authority limit	20,000,000	20,000,000
Unused authority carried forward	2,936,644	3,038,674

National Film Board—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the National Film Board as at March 31, 1988 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I report, as mentioned in Note 9 to the financial statements, that the Board has exceeded its parliamentary appropriation, which is contrary to the provisions of the Financial Administration Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 3, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current assets		
Cash	135,367	121,409
Accounts receivable		
Government of Canada	750,713	749,244
Outside parties	4,563,806	2,526,179
Inventories (Note 3)	2,088,819	3,062,011
Prepaid expenses	411,164	546,455
	7,949,869	7,005,298
Advance to a non-profit organization (Note 8)		790,179
Fixed assets (Note 4)		
Cost	24,331,730	25,769,273
Less: accumulated depreciation	14,058,889	13,292,388
	10,272,841	12,476,885
	18,222,710	20,272,362

LIABILITIES	1988	1987
	$	$
Current liabilities		
Accounts payable		
Government of Canada	492,765	2,759,309
Outside parties	3,307,724	3,568,614
Accrued salaries and benefits	677,383	3,577,517
Advances on productions	198,370	164,819
Current portion of provision for employee termination benefits	320,000	320,000
	4,996,242	10,390,259
Long-term liability		
Provision for employee termination benefits	6,304,458	5,654,871
	11,300,700	16,045,130
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority (Note 5)	14,708,251	10,773,514
Accumulated deficit (Note 6)	(7,786,241)	(6,546,282)
	6,922,010	4,227,232
	18,222,710	20,272,362

Approved by Management:

BARBARA EMO
Director of Finance, Administration and Personnel Division

FRANÇOIS MACEROLA
Government Film Commissioner

Approved by the Board:

MARC DORION
Member

JOCELYNE BOURGON
Member

National Film Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenses (Note 7)		
English programming		
Production of films and other forms of visual presentation		
Board's program	25,983,385	24,929,230
Sponsored production	3,350,157	1,684,454
Marketing of films and other forms of visual presentation	8,496,716	7,633,893
	37,830,258	34,247,577
French programming		
Production of films and other forms of visual presentation		
Board's program	15,144,665	14,771,853
Sponsored production	127,850	258,157
Marketing of films and other forms of visual presentation	3,165,283	3,242,813
	18,437,798	18,272,823
General services		
Distribution and other services	9,909,563	10,484,830
Research and development	1,293,012	1,154,904
	11,202,575	11,639,734
Management and administration	8,770,954	8,161,301
	76,241,585	72,321,435
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	3,369,328	1,702,738
French programming	136,903	269,335
Film prints, rentals and royalties		
Canadian distribution	1,897,919	2,168,607
International distribution	2,535,844	3,062,661
Services and miscellaneous	1,477,057	3,058,989
	9,417,051	10,262,330
Cost of operations before expenses to obtain programming licences	66,824,534	62,059,105
Expenses to obtain programming licences (Note 8)	1,150,997	
Cost of operations for the year	67,975,531	62,059,105

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance, beginning of year	6,546,282	7,759,808
Cost of operations for the year	67,975,531	62,059,105
	74,521,813	69,818,913
Parliamentary appropriation—Operations	(66,735,572)	(63,272,631)
Balance, end of year	7,786,241	6,546,282

STATEMENT OF ACCUMULATED NET CHARGE AGAINST THE REVOLVING FUND'S AUTHORITY FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities:		
Cost of operations for the year	(67,975,531)	(62,059,105)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Depreciation	3,610,533	1,752,117
Loss (gain) on disposal of fixed assets	758,104	(33,958)
Increase (decrease) in the provision for employee termination benefits	649,587	(72,291)
Decrease in the provision for accrued vacations	(247,999)	(132,184)
Decrease in the provision for accrued retroactive salaries		(666,311)
	(63,205,306)	(61,211,732)
Decrease (increase) in the funded components of working capital	(6,090,589)	5,961,286
	(69,295,895)	(55,250,446)
Investing activities:		
Acquisition of fixed assets	(2,215,975)	(2,298,378)
Proceeds from disposal of fixed assets	51,382	52,942
Advance to a non-profit organization	(17,944)	(333,922)
Write-off of an advance to a non-profit organization	808,123	
	(1,374,414)	(2,579,358)
Financing activities:		
Parliamentary appropriation	64,531,528	63,799,908
Decrease (increase) in the net book value of fixed assets	2,204,044	(527,277)
	66,735,572	63,272,631
Increase (decrease) for the year	3,934,737	(5,442,827)
Balance, beginning of year	10,773,514	16,216,341
Balance, end of year	14,708,251	10,773,514

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and purpose

The National Film Board was established in 1950 under the National Film Act to initiate and promote the production and distribution of films in the national interest and in particular to:

produce and distribute, and to promote the production and distribution of, films designed to interpret Canada to Canadians and to other nations;

represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

engage in research in film activity and to make available the results thereof to persons engaged in the production of films;

advise the Governor in Council in connection with film activities; and

discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of fixed assets and can record the increase in the net book value of fixed assets against this authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20 million at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of fixed assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies

Production of films and other forms of visual presentation

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program
All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Sponsored production
All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other forms of visual presentation held for sale are carried at the lower of the average direct cost of production and net realizable value.

Fixed assets

Technical equipment, data processing equipment, office equipment and furniture and rolling stock are carried at cost. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets, generally 3 to 20 years.

Leasehold improvements are charged to operations as incurred.

The Board enters into agreements to acquire the exclusive use of certain fixed assets through leasing arrangements. Rentals are charged to operations in the year to which they apply.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Inventories

	1988	1987
	$	$
Productions in progress	397,831	1,166,837
Materials and supplies	1,338,817	1,402,228
Film prints and other forms of visual presentation held for sale	352,171	492,946
	2,088,819	3,062,011

4. Fixed assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	19,339,988	1,426,215	2,325,212	18,440,991
Data processing equipment	3,433,784	515,531	127,226	3,822,089
Office furniture	1,668,396	197,951	951,925	914,422
Office equipment	1,199,556	63,776	217,083	1,046,249
Rolling stock	127,549	12,502	32,072	107,979
	25,769,273	2,215,975	3,653,518	24,331,730

Accumulated depreciation	Balance, beginning of year	Depreciation	Decrease	Balance, end of year
	$	$	$	$
Technical equipment	10,869,644	2,407,836	1,895,713	11,381,767
Data processing equipment	800,942	1,030,081	67,132	1,763,891
Office furniture	918,145	78,311	672,764	323,692
Office equipment	617,949	75,432	178,413	514,968
Rolling stock	85,708	18,873	30,010	74,571
	13,292,388	3,610,533	2,844,032	14,058,889

During the year, the Board conducted a complete physical inventory of its fixed assets and has established new estimated useful lives of these assets. As a result, it wrote-off some fixed assets, with a cost of $3,513,266, including items with initial cost of between $200 and $500. The accumulated depreciation of these assets amounted to $2,706,357.

Furthermore, the Board has recalculated the previous years' depreciation of its fixed assets, according to the new estimated useful lives and, in this respect, recorded this year an additional expense of $928,950 which is included in the depreciation expense of $3,610,533.

National Film Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

5. Accumulated net charge against the Revolving Fund's authority

	1988	1987
	$	$
Amount spent in excess of parliamentary appropriation (Note 9)	838,371	
Funded components of working capital (deficiency)	3,597,039	(2,493,550)
Net book value of fixed assets	10,272,841	12,476,885
Advance to a non-profit organization		790,179
	14,708,251	10,773,514

6. Accumulated deficit

Comprised of the following unfunded cumulative expenses:

	1988	1987
	$	$
Amount spent in excess of parliamentary appropriation (Note 9)	838,371	
Accrued vacations	323,412	571,411
Employee termination benefits		
Short-term	320,000	320,000
Long-term	6,304,458	5,654,871
	7,786,241	6,546,282

7. Expenses

	1988	1987
	$	$
Salaries and benefits	38,400,871	37,060,390
Rentals	9,302,898	9,500,169
Professional and special services	6,963,851	7,339,702
Materials and supplies	6,017,860	5,793,197
Transportation and communications	5,476,947	5,758,139
Depreciation	3,610,533	1,752,117
Contracted film production and laboratory processing	2,366,138	1,821,288
Repair and upkeep	1,350,624	1,052,455
Information	1,335,206	1,147,545
Miscellaneous	1,416,657	1,096,433
	76,241,585	72,321,435

8. Expenses to obtain programming licences

During previous years, the Board advanced $790,179 to a non-profit organization, in connection with an application to the Canadian Radio-Television and Telecommunications Commission (CRTC) in view of obtaining licences to offer programming intended for Canadian youth. During the year an additional advance of $17,944 was made for a total of $808,123.

Moreover, during the year, the Board incurred expenses of $342,874 for research and preparation of a second application to the CRTC in view of offering programming to a larger audience.

During the year, the CRTC rejected these two applications. The Board has thus charged operations for a total of $1,150,997 as expenses to obtain programming licences, including the write-off of the advance which has become uncollectable.

9. Amount spent in excess of parliamentary appropriation

During the year ended March 31, 1988, admissible costs exceeded the allowable parliamentary appropriation by $838,371.

10. Contingent liability

The Board is the defendant in certain pending claims and lawsuits for amounts totalling $2,116,130. It is the opinion of Management that these actions will not result in any substantial liabilities to the Board.

Passport Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Passport Office Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund's division for financial administration complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded. These systems are augmented by the departmental internal audit program.

Approved by:

ROBERT LEGROS
Director General, Finance and Administrative Services
(Senior full-time financial officer)

ROGER MARSHAM
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

June 29, 1988

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1988

	1988		1987	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit (loss) for the year	(1,868,172)	1,619,486	(541,803)	317,914
Add: items not requiring use of funds	472,000	518,164	420,000	649,817
Operating source (use) of funds	(1,396,172)	2,137,650	(121,803)	967,731
Net capital acquisitions	(336,000)	(341,383)	(459,000)	(514,683)
Working capital change	51,649	886,266	(77,375)	(764,435)
Other items		(947,773)		576,291
Authority provided (used)	(1,680,523)	1,734,760	(658,178)	264,904

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988

	1988	1987
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(12,681,712)	(10,080,631)
Add: PAYE charges against the appropriation account after March 31	2,734,420	1,840,438
Less: amounts credited to the appropriation account after March 31	102,192	74,531
Net authority provided, end of year	(10,049,484)	(8,314,724)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	14,049,484	12,314,724

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Accounts receivable		
Government of Canada	113,866	80,191
Outside parties	14,705	11,304
Inventories, at cost and average cost (Note 3)	972,523	849,947
Prepaid expenses	78,165	53,600
	1,179,259	995,042
Fixed (Note 4)		
At cost	2,915,267	2,605,839
Less: accumulated depreciation	1,489,411	1,136,593
	1,425,856	1,469,246
	2,605,115	2,464,288

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,263,644	1,500,176
Outside parties		
Accounts payable	584,940	352,923
Vacation pay	333,324	337,555
Deferred revenue	219,068	139,839
	3,400,976	2,330,493
Long-term		
Provision for employee termination benefits	1,576,062	1,524,124
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(12,681,712)	(10,080,631)
Accumulated surplus	10,309,789	8,690,302
	(2,371,923)	(1,390,329)
	2,605,115	2,464,288

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Revenue		
Fees earned	23,935,180	20,965,938
Miscellaneous revenue	3,799	5,410
	23,938,979	20,971,348
Operating expenses		
Salaries and employee benefits	11,648,223	10,988,224
Provision for employee termination benefits	133,390	272,156
Passport materials and application forms	3,111,433	2,973,320
Passport operations at posts abroad	1,864,800	976,725
Accommodation	1,748,404	1,769,326
Professional and special services	1,441,359	1,387,060
Postal services and postage	670,231	678,340
Telecommunications	517,609	476,699
Depreciation and amortization	381,611	373,043
Printing, stationery and supplies	371,951	344,686
Freight, express and cartage	186,853	182,947
Travel and removal	169,348	133,416
Repair and replacement of office furniture and equipment	56,534	62,728
Information	14,585	30,146
Loss on disposal of fixed assets	3,162	4,618
	22,319,493	20,653,434
Net profit	1,619,486	317,914

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance, beginning of year	8,690,303	8,372,388
Net profit for the year	1,619,486	317,914
Balance, end of year	10,309,789	8,690,302

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities:		
Net profit for the year	1,619,486	317,914
Add: provision for termination benefits	133,391	272,156
depreciation and amortization	381,611	373,043
loss on disposal of fixed assets	3,162	4,618
	2,137,650	967,731
Changes in current assets and liabilities	886,266	(764,435)
Changes in other assets and liabilities: Payments on and change in provision for employee termination benefits	(81,452)	(53,471)
Net financial resources provided by operating activities	2,942,464	149,825
Investing activities:		
Fixed assets Purchased	(341,383)	(514,683)
Net financial resources (used) by investing activities	(341,383)	(514,683)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	2,601,081	(364,858)
Accumulated net charge against the Fund's authority account, beginning of year	10,080,631	10,445,489
Accumulated net charge against the Fund's authority account, end of year	12,681,712	10,080,631

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and purpose

   The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

   The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

   (a) Inventories

   The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

   (b) Fixed assets

   Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

Passport Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Revenue from passport fees is prepaid on application and accounted for on an accrual basis. Deferred revenue represents the fees received for which the services have not yet been provided.

3. Inventories

	1988	1987
	$	$
Materials and supplies	852,097	777,329
Work in process	120,426	72,618
	972,523	849,947

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Leasehold improvements	392,674	7,655		400,329
Furniture	483,120	64,709	3,715	544,114
EDP equipment	861,869	169,859		1,031,728
Other equipment	868,176	99,160	28,240	939,096
	2,605,839	341,383	31,955	2,915,267

Accumulated depreciation and amortization	Balance at beginning of year	Depreciation and amortization	Decrease	Balance at end of year
	$	$	$	$
Leasehold improvements	196,932	64,373		261,305
Furniture	240,784	28,754	3,315	266,223
EDP equipment	350,044	200,790		550,834
Other equipment	348,833	87,694	25,478	411,049
	1,136,593	381,611	28,793	1,489,411

5. Long-term leases

The Passport Office occupies space at twenty locations under long-term leases which expire between March 31, 1988 and August 31, 1994.

Accommodation expense consisted of:

	1988	1987
	$	$
Rental	1,726,209	1,746,299
Services	22,195	23,027
	1,748,404	1,769,326

Public Works Revolving Fund— Services and Management Account

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Public Works Revolving Fund—Services and Management Account as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Furthermore, certain transactions of the Revolving Fund have been examined by the Auditor General as part of his annual audit of the Public Accounts.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund's management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems have evolved over the years to meet changing conditions. The cost accounting system was implemented during the 1987-88 fiscal year providing a better allocation and measurement of costs and enhancing management reporting.

Effective April 1, 1988 the Fund moved to a market based charging mode of operation. New financial accounting policies have been adopted and Treasury Board has approved revised terms and conditions effective that date.

Approved by:

H. G. RICHARDS
Director General, Corporate Finance
(Senior full-time financial officer)

B. J. VEINOT
Senior Assistant Deputy Minister, Corporate Management
(Senior financial officer)

August 5, 1988

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1988

	1988		1987	
	Estimates[1]	Actual	Estimates[1]	Actual
	$	$	$	$
Working capital change		17,536,826		(5,275,056)
Other items		(50,873,824)		28,135,764
Authority (used) provided		(33,336,998)		22,860,708

[1] Since no reconciliation from the accrual basis to the modified cash basis of accounting is included in the Estimates, no amounts are disclosed in the "Estimates" column.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988

	1988	1987
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	196,022,875	213,559,701
Add: PAYE charges against the appropriation account after March 31	188,964,563	151,189,307
Less: amounts credited to the appropriation account after March 31	278,660,798	291,759,366
Net authority used, end of year	106,326,640	72,989,642
Authority limit	450,000,000	300,000,000
Unused authority carried forward	343,673,360	227,010,358

Public Works Revolving Fund—Services and Management Account—*Continued*

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Accounts receivable		
Government of Canada	265,762,056	278,256,026
Outside parties	12,860,542	13,465,140
	278,622,598	291,721,166
Work in process		
Government of Canada	43,340,633	36,960,047
Outside parties	62,986,007	36,029,595
	106,326,640	72,989,642
	384,949,238	364,710,808

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	19,523,818	15,620,879
Outside parties	169,440,745	135,568,428
	188,964,563	151,189,307
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	196,022,875	213,559,701
Accumulated deficit	(38,200)	(38,200)
	195,984,675	213,521,501
	384,949,238	364,710,808

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Recoveries	1,370,925,191	1,380,465,113
Payments and charges:		
Work in process—Beginning of year	72,989,642	95,850,350
Payments—Current year:		
Personnel	333,189,121	311,027,948
Transportation and communications	20,540,136	15,691,832
Information	5,614,593	4,324,041
Professional and special services	125,730,605	116,656,246
Rentals	54,355,625	47,237,491
Purchased repair and upkeep	188,601,488	159,641,721
Utilities, material and supplies	63,800,874	59,979,623
Construction and acquisition of land, buildings, works	363,033,315	436,063,628
Construction and acquisition of machinery and equipment	7,644,543	8,760,177
Transfer payments	22,993,832	19,731,511
All other expenditures	218,758,057	178,490,187
Total payments and charges	1,477,251,831	1,453,454,755
Less: work in process—End of year	106,326,640	72,989,642
	1,370,925,191	1,380,465,113
Net profit (loss)		

Note: The Public Works Revolving Fund provides interim financing on a cost recovery basis and recoveries are always equal to the expenditures, hence no profit is realized.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance, beginning of year	38,200	38,200
Net profit (loss) for the year		
Balance, end of year	38,200	38,200

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities:		
Changes in current assets and liabilities	17,536,826	(5,275,056)
Net financial resources provided (used) by operating activities	17,536,826	(5,275,056)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	17,536,826	(5,275,056)
Accumulated net charge against the Fund's authority account, beginning of year	(213,559,701)	(208,284,645)
Accumulated net charge against the Fund's authority account, end of year	(196,022,875)	(213,559,701)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Purpose and authority

Under revised terms and conditions of TB Minute 793370, the Construction Services Revolving Fund became the Public Works Revolving Fund—Services and Management Account as at April 1, 1985. The Fund was established for the purpose of funding undertakings by the Department of Public Works on behalf of other Government departments and agencies, other governments and private sector tenants of federally owned or leased property.

The Adjustment of Accounts Act (Bill C-22 dated July 3, 1980) authorized the operation of the Construction Services Revolving Fund in the current and subsequent years with a statutory limit of $55 million.

In accordance with Section 33 of the Adjustment of Accounts Act and through the 1983-84 Supplementary Estimates B, the Construction Services Revolving Fund was amended to include charges to be made to PWC's departmental programs and to increase the financial authority from $55 million to $150 million.

In the 1984-85 final Supplementary Estimates, the Construction Services Revolving Fund draw-down authority was increased from $150 million to $300 million.

Public Works Revolving Fund—Services and Management Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

In accordance with Section 33 of the Adjustment of Accounts Act and through the 1987-88 Supplementary Estimates (E), the Public Works Revolving Fund—Services and Management Account draw-down authority was increased from $300 million to $450 million.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed $450,000,000 at any time.

2. Significant accounting policies

The Public Works Revolving Fund—Services and Management Account provides interim financing on a direct cost recovery basis for other Government departments and on a full cost recovery basis for third party clients. The recoveries are always equal to the expenditures hence no profit is realized. All operating expenditures of the Services Program are charged to the Public Works Revolving Fund—Services and Management Account, and the Fund is credited with the recovery from all clients for the services rendered.

The financial statements have been prepared using the following accounting policies:

(a) Recoveries recognition

Recoveries include cash receipts and receivables at year end from other Government departments in accordance with the Government's accounting policies, and payments to the Public Works Revolving Fund for operating expenditures not recovered from Government departments and agencies.

(b) Payments and charges recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis. Payments and charges are adjusted at year end by beginning and ending work in process.

(c) Work in process

Basis of valuation of work in process is cost incurred for work completed or services rendered and not recovered from clients at end of the fiscal year.

SUPPLEMENTARY INFORMATION
TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

Names of clients	Payments, charges and recoveries
	$
Agriculture	23,532,442
Atmospheric Environment Service	1,207,692
Auditor General of Canada	264,565
Canada Employment and Immigration Commission	7,185,493
Canada Harbour Place	1,038,925
Canada Mortgage and Housing Corporation	404,404
Canada Olympic Winter Games	10,092,285
Canada Post Corporation	200,480,590
Canadian Broadcasting Corporation	171,058
Canadian Coast Guard	6,588,706
Canadian International Development Agency	800,903
Canadian National Railway Company	154,444
Canadian Radio-television and Telecommunications Commission	292,851
Communications	11,932,944
Consumer and Corporate Affairs	662,629
Correctional Service Canada	66,843,196
Energy, Mines and Resources	9,804,382
Environment	11,046,530
External Affairs	7,002,701
Finance	410,303
Fisheries and Oceans	75,924,997
Fraser River Harbour Commission	555,461
Hamilton Harbour Commission	198,260
Harbours and ports	606,099
House of Commons	2,602,770
Indian Affairs and Northern Development	36,796,284
Investment Canada	139,084
Justice	731,302
Labour	610,697
National Archives of Canada	1,951,352
National Defence	35,546,600
National Energy Board	129,321
National Film Board	394,032
National Health and Welfare	27,944,084
National Library of Canada	245,998
National Museums of Canada	1,898,311
National Research Council of Canada	10,844,864
National Revenue	8,751,798
National Transportation Agency	294,139
Northern Canada Power Commission	1,164,776
Office of the Superintendent of Financial Institutions Canada	132,191
Parks Canada	15,525,745
Privy Council	754,719
Public Service Commission of Canada	857,781
Public Service Staff Relations Board	112,151
Public Works Canada	624,990,152
Regional Industrial Expansion	1,219,801
Royal Canadian Mounted Police	41,405,544
Science and Technology Canada	131,379
Secretary of State Canada	1,320,109
Security Intelligence Review Committee	4,854,358
Senate	154,214
Solicitor General Canada	5,164,455
Statistics Canada	1,805,978
Supply and Services	5,912,008
Supreme Court of Canada	303,567
Transport	83,202,109
Treasury Board	481,999
US Government (Shakwak Project)	10,882,498
Veterans Affairs	629,356
Other Government departments	3,097,491
Parties external to the Government	740,314
	1,370,925,191
Work in process—End of year	106,326,640
Total	1,477,251,831

Public Works Revolving Fund— Services and Management Account—*Concluded*

ANALYSIS OF WORK IN PROCESS
AS AT MARCH 31, 1988

Names of clients	Total
	$
Government of Canada	
Agriculture	310,146
Atmospheric Environment Service	334,405
Canada Employment and Immigration Commission	530,210
Communications	1,276,428
Correctional Service Canada	4,692,844
Energy, Mines and Resources	799,181
External Affairs	1,207,454
Fisheries and Oceans	2,881,918
Indian Affairs and Northern Development	6,937,321
National Archives of Canada	144,056
National Defence	3,419,012
National Health and Welfare	1,878,339
National Museums of Canada	626,229
National Research Council of Canada	1,390,378
National Revenue	607,416
Parks Canada	1,192,043
Regional Industrial Expansion	130,940
Royal Canadian Mounted Police	5,634,121
Secretary of State Canada	133,935
Supply and Services	655,682
Transport	6,060,036
Treasury Board	114,476
Other Government departments[1]	2,384,063
	43,340,633
Outside parties	
Canada Olympic Winter Games	1,050,737
Canada Post Corporation	59,288,926
Canadian Coast Guard	406,276
Canadian Forestry Service	138,819
Fraser River Harbour Commission	447,499
Harbours and ports	160,619
Northern Canada Power Commission	402,366
US Government (Shakwak Project)	566,989
Other[1]	523,776
	62,986,007
Total	106,326,640

[1] Includes items less than $100,000.

Race Track Supervision Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Race Track Supervision Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with stated accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and give due consideration to materiality. Financial information presented herewith is consistent with that presented elsewhere in the Public Accounts and in ministerial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The Department's Corporate Management Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control systems of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

S. E. DIXON
Director General, Finance and Resource Management Directorate
(Senior full-time financial officer)

A. LEFEBVRE ANGLIN
Assistant Deputy Minister, Corporate Management Branch
(Senior financial officer)

August 5, 1988

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1988

	1988		1987	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net (loss) profit for the year	(72,000)	(40,324)	175,000	416,519
Add: items not requiring use of funds	130,000	131,167	130,000	196,233
Operating sources of funds	58,000	90,843	305,000	612,752
Net capital acquisitions	(58,000)	(481,032)	(305,000)	(543,792)
Working capital change		(343,594)		195,706
Other items		319,346		(171,947)
Authority (used) provided		(414,437)		92,719

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988

	1988	1987
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(563,234)	(1,306,822)
Add: PAYE charges against the appropriation account after March 31	684,871	933,020
Less: amounts credited to the appropriation account after March 31	869,722	788,720
Net authority (provided), end of year	(748,085)	(1,162,522)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	2,748,085	3,162,522

Race Track Supervision Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Accounts receivable		
Outside parties	869,722	788,720
Accountable advances to employees	8,355	9,308
	878,077	798,028
Fixed assets, appraisal plus additions at cost (Note 3)	1,714,712	1,278,300
Less: accumulated depreciation	521,382	392,337
	1,193,330	885,963
	2,071,407	1,683,991

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties		
Accounts payable	684,871	933,019
Vacation pay	131,116	137,219
Current portion of the provision for employee termination benefits	22,148	31,442
	838,135	1,101,680
Long-term		
Provision for employee termination benefits	250,865	303,168
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(563,234)	(1,306,822)
Accumulated surplus	1,545,641	1,585,965
	982,407	279,143
	2,071,407	1,683,991

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Revenue		
Pari-mutuel levy	13,890,543	13,282,095
Other		3,012
	13,890,543	13,285,107
Operating expenses		
Salaries and employee benefits	3,302,483	3,372,878
Provision for employee termination benefits	(42,498)	74,675
Professional services		
Drug control services	4,963,531	4,184,659
Race patrol services	3,297,459	3,174,975
Photo finish services	855,897	850,829
Drug research	494,730	300,484
Data processing services	15,806	10,710
Supply and Services Canada service charges	12,899	24,122
Other	81,377	40,303
Travel and removal	347,862	308,165
Depreciation	169,880	120,015
Materials and supplies	161,869	130,272
Accommodation	92,598	120,067
Miscellaneous	89,679	41,870
Telephone	62,928	88,767
Repairs and upkeep	20,582	24,254
Loss on disposal of fixed assets	3,785	1,543
	13,930,867	12,868,588
Net (loss) profit	(40,324)	416,519

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance, beginning of year	1,585,965	1,169,446
Net (loss) profit for the year	(40,324)	416,519
Balance, end of year	1,545,641	1,585,965

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities:		
Net (loss) profit	(40,324)	416,519
Add: depreciation	169,880	120,015
loss on disposal of fixed assets	3,785	1,543
provision for employee termination benefits	(42,498)	74,675
	90,843	612,752
Changes in current assets and liabilities	(343,594)	195,706
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(9,805)	(31,442)
Net financial resources (used) provided by operating activities	(262,556)	777,016
Investing activities:		
Fixed assets		
Purchased	(481,032)	(543,792)
Net financial resources (used) by investing activities	(481,032)	(543,792)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(743,588)	233,224
Accumulated net charge against the Fund's authority account, beginning of year	1,306,822	1,073,598
Accumulated net charge against the Fund's authority account, end of year	563,234	1,306,822

Race Track Supervision Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of race track supervision and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the Balance Sheet under Equity of Canada, represents the financial position of the revolving fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Fixed assets

Fixed assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are depreciated from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Race Track Division operating the Supervision Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the Balance Sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The provision at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture and equipment	212,226	11,980	2,089	222,117
Electronic data processing equipment	215,903	372,422	9,332	578,993
Automotive	168,061	90,195	22,999	235,257
Buildings	578,347	6,435	10,200	574,582
Land	103,763			103,763
	1,278,300	481,032	44,620	1,714,712

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture and equipment	138,245	17,397	1,982	153,660
Electronic data processing equipment	118,583	73,773	9,332	183,024
Automotive	93,294	55,866	21,871	127,289
Buildings	42,215	22,844	7,650	57,409
	392,337	169,880	40,835	521,382

Self-supporting Airports and Associated Ground Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Self-supporting Airports and Associated Ground Services Revolving Fund in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year. The responsibility for the integrity and objectivity of the data in these financial statements rests with management.

Some of the information included in these financial statements is based on management's best estimates and judgements, which give due consideration to materiality. To meet the reporting requirements, separate accounts are maintained on a decentralized basis for each of the airports funded by the Revolving Fund, under the functional authority of the Director, Financial Administration Branch, and are submitted to Ottawa Headquarters for review and consolidation. A Commercial Accounting System is under development and will be installed at all nine airports to provide more timely information.

Those airports in the Fund are subject to the departmental systems of financial management and internal control and such additional policies, practices and procedures as are necessary to facilitate financial reporting for the Revolving Fund, in accordance with the requirements of the Treasury Board and Receiver General for Canada. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are recorded to maintain accountability of Government funds and to safeguard the assets of the Revolving Fund.

Management seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization. In addition, the financial management and internal control systems are augmented by the maintenance of internal audit programs.

The accounting system and financial statements of the Fund have evolved over time in conjunction with changing conditions, the evolvement of financial reporting in Canada and, in response to the reporting requirements of Treasury Board and the Receiver General for Canada.

The airports in the Revolving Fund are operated and maintained in accordance with nationally promulgated policies, standards and procedures, on a cost-recoverable basis, so as to provide safe and efficient facilities and services consistent with the protection of the environment. Certain essential services provided by the Aviation Group for the approach, landing and take-off of aircraft are charged to the airports in the Fund.

As requested by the Deputy Minister of Transport, these financial statements have been examined by the Auditor General of Canada. The Auditor General's role is to express an opinion as to whether the financial statements present fairly the financial position of the Fund and the results of its operations and the changes in its financial position in accordance with generally accepted accounting principles applied on a consistent basis.

Approved by:

J. P. PARÉ
Director, Financial Administration Branch
(Senior full-time financial officer)

D. GERRIE
for the Executive Director
Airports Authority Group

J. A. A. LOVINK
for the Assistant Deputy Minister, Finance

R. A. QUAIL
A/Deputy Minister of Transport

July 29, 1988

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988		1987	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	(11,400)	(2,875)	62,390	(27,263)
Add: items not requiring use of funds	145,210	167,529	53,801	135,752
Operating source of funds	133,810	164,654	116,191	108,489
Net capital acquisitions	(76,577)	(92,272)	(95,057)	(79,840)
Working capital change		9,134		18,396
Other items		(14,112)		(20,559)
Authority provided	57,233	67,404	21,134	26,486

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988
(in thousands of dollars)

	1988	1987
(Debit) balance in the accumulated net charge against the Fund's authority account	(181,911)	(124,722)
Add: PAYE charges against the appropriation account after March 31	54,794	57,377
Less: amounts credited to the appropriation account after March 31	1,788	18,483
Net authority (provided), end of year	(128,905)	(85,828)
Authority limit	80,000	80,000
Unused authority carried forward	208,905	165,828

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of the Self-supporting Airports and Associated Ground Services Revolving Fund as at March 31, 1988 and the statements of operations, accumulated surplus, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 27, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Current		
Accounts receivable and accrued revenue		
Federal Government	7,011	19,599
Outside parties, net of allowance for doubtful accounts	37,210	33,362
Security deposits	13,598	7,582
Inventory of materials and supplies	5,045	5,263
	62,864	65,806
Fixed (Note 3)	1,561,952	1,472,286
Less: accumulated depreciation	588,077	535,211
	973,875	937,075
	1,036,739	1,002,881

LIABILITIES	1988	1987
Current		
Accounts payable and accrued liabilities		
Federal Government	2,508	2,839
Outside parties	57,389	57,213
Security deposits	13,598	7,582
Contractors holdbacks	3,301	2,915
Current portion of the provision for employee termination benefits	2,104	2,159
	78,900	72,708
Long-term		
Provision for employee termination benefits	11,563	10,819
EQUITY OF CANADA (Note 4)		
Accumulated net charge against the Fund's authority	(181,911)	(124,722)
Contributed capital	1,078,593	991,607
Accumulated surplus	49,594	52,469
	946,276	919,354
	1,036,739	1,002,881

The accompanying notes are an integral part of the financial statements.

Approved by:

J. A. A. LOVINK
for the Assistant Deputy Minister, Finance

R. A. QUAIL
A/Deputy Minister of Transport

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Revenues		
Concessions	123,467	110,913
Landing fees	91,946	83,958
General terminal charges	67,696	62,063
Rentals	34,344	32,089
Aviation fuel charges	13,109	12,453
Service fees and miscellaneous	12,576	13,406
	343,138	314,882
Expenses		
Materials, supplies and services	67,916	98,402
Interest associated with capital contributed to the Fund	87,016	83,304
Terminal control costs	68,185	61,201
Salaries and wages	61,555	58,808
Employee benefits	10,936	9,838
Depreciation	54,355	51,828
Management services charges	31,089	39,095
Net services (provided to) received from Government departments without charge (Note 5)	24,912	(144)
Grants in lieu of taxes	24,854	21,157
Loss on disposal of fixed assets	502	159
	431,320	423,648
Loss from operations	(88,182)	(108,766)
Air transportation tax allocation	85,307	81,503
Net loss for the year	(2,875)	(27,263)

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Balance, beginning of year	52,469	79,732
Net loss for the year	(2,875)	(27,263)
Balance, end of year	49,594	52,469

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Balance, beginning of year	991,607	908,515
Interest associated with capital contributed to the Fund	87,016	83,304
Net services (provided to) received from Government departments without charge	24,912	(144)
Reduction in accumulated net charge against the Fund's authority, relating to Royal Canadian Mounted Police security charge	(24,327)	
Net transfer of fixed assets to Canada	(615)	(68)
Balance, end of year	1,078,593	991,607

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Operating activities:		
Net loss for the year	(2,875)	(27,263)
Items not requiring cash:		
Interest associated with capital contributed to the Fund	87,016	83,304
Depreciation	54,355	51,828
Services (provided to) received from Government departments without charge	24,912	(144)
Other	1,246	764
	164,654	108,489
Changes in current assets and liabilities	9,134	18,396
Net financial resources provided by operating activities	173,788	126,885
Investing activities:		
Fixed assets purchased	(92,272)	(79,840)
Financing activity:		
Reduction in accumulated net charge against the Fund's authority, relating to Royal Canadian Mounted Police security charge	(24,327)	
Net financial resources provided, during the year	57,189	47,045
Accumulated net charge against the Fund's authority account, beginning of year	124,722	77,677
Accumulated net charge against the Fund's authority account, end of year	181,911	124,722

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and purpose

These financial statements disclose the financial position of the Airports Revolving Fund and the results of its operations within the established parliamentary authority. In addition, these financial statements demonstrate the extent of cost recovery in the operations of the airports within the Airports Revolving Fund, on the basis of allowable costs as explained in Note 2 on significant accounting policies.

The Airports Revolving Fund was established in 1969 by an Appropriation Act for the purpose of financing the operation and development of certain airports.

Effective April 1, 1980, Parliament through the passage of the Adjustment of Accounts Act established the Self-supporting Airports and Associated Ground Services Revolving Fund as a budgetary entity with a statutory drawing authority of $80 million. In addition to this authority the Fund has the authority to spend accumulated cash receipts in excess of cash disbursements. As at the end of the 1987-88 fiscal year, the Fund had accumulated cash receipts in excess of disbursements of $129 million, for a total unused authority of $209 million.

In 1984, the Treasury Board approved revised terms and conditions governing the operation and financing of the Fund, including the requirement for an annual financial plan to be approved by the Treasury Board. The Treasury Board also provided authority for a $1 item in the 1984-85 Supplementary Estimates (C) to amend certain provisions of the Adjustments of Accounts Act to provide specific authority, subject to normal Treasury Board approval, for:

the making of capital expenditures within the Fund; providing capital funds from revenues, appropriations or from the drawdown authority; and providing annual compensation for costs incurred in fulfilling objectives not directly related to the operation of airports as a self-supporting entity.

The revised terms and conditions state that the basic principle underlying the Fund is that it shall be operated as a financially self-supporting entity, in accordance with the following:

(1) The Fund shall operate on the basis of financial plans to be submitted annually for approval by the Treasury Board. Financial plans will include, inter alia, a review of past performance with respect to approved financial and management objectives; proposed performance targets, fee changes, capital expenditures, and allocations of revenues, overhead and indirect costs; a five-year forecast of revenues, expenditures and profitability; and, recommendations as to source and application of funds for the upcoming year.

(2) The Fund shall recover all its expenses through revenues, subject to the following:
   (a) capital funds will be provided from revenues, appropriations, or the statutory authority, as determined in the approved financial plan;
   (b) capital appropriations to the Fund are to be recovered under terms and conditions to be approved by the Treasury Board in the annual financial plan;
   (c) subject to approval by the Treasury Board, the Fund will be eligible for payments, through appropriation in Main Estimates, for costs incurred in support of activities, the costs for which are not to be recovered from users (these provisions were not enforced during the year); and,
   (d) in any given year, revenues of up to 110% of those forecast in Main Estimates may be expended without further reference to the Treasury Board.

(3) As approved in the financial plan, surplus monies generated by the Fund in a given year may be used to repay any outstanding drawdown against the non-lapsing statutory authority, to pay a return to the Consolidated Revenue Fund (CRF) on capital payments made through appropriations, or be retained in the CRF as a credit to the Fund if no drawdown exists.

(4) Airports shall be eligible for inclusion in the Fund if deemed capable of recovering on average, 90% of operating costs, including depreciation, over a five-year forecast period, either as individual entities or as complementary airports serving the same geographic area.

(5) Capital funds within the Fund will be subject to allotment control in accordance with Treasury Board policy.

(6) Subject to these terms and conditions, it is expected that the Fund will operate within the limits of the statutory drawdown authority approved by Parliament.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

(a) Valuation of inventory of materials and supplies

Inventory of materials and supplies, held for repair and maintenance purposes at the airports, is valued at the lower of cost and net realizable value.

(b) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979 are recorded at appraised values established by the Department of Transport in accordance with Treasury Board Circular 1970-7 of January 8, 1970. Fixed assets transferred to the Fund as at April 1, 1979 are recorded at their depreciated value at that date. Subsequently, all transfers of fixed assets from and to Canada are recorded at net book value at the date of transfer.

Project administration costs, including interest incurred during the construction of new airports, are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific fixed assets. Additions, renewals and betterments which extend the economic lives of the assets are capitalized. Maintenance and repairs are charged to operations.

(c) Depreciation of fixed assets

Depreciation is charged on a straight-line method based on the estimated useful life of the asset.

The depreciation rates used within the major classes of assets are as follows:

Terminal and facilities	2.5% to 5.0%
Runways and other paved surfaces	3.3% to 5.5%
Machinery and equipment	4.0% to 20.0%
Airport development costs (excluding interest)	10.0%

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

(d) Air transportation tax

Air transportation tax is levied under the Excise Tax Act, Part II. The tax is collected by the Department of National Revenue—Customs and Excise which transfers funds equivalent to the tax collections to the Department of Transport. The method of allocating the tax revenue between the Fund, the Federal Dependent Airports and Air Navigational Services is under review. Sufficient tax proceeds are allocated to the Fund in Main Estimates to cover the estimated shortfall between site-generated revenue and operating costs, depreciation and interest.

(e) Interest associated with capital contributed to the Fund

Interest is allocated on the capital contributed to the Fund. The interest rate (10.36% in 1987-88, 10.32% in 1986-87) is based on Crown Corporation borrowing rates weighted against the net book value of capital acquisitions for the last 20 years. An average of the contributed capital balance less surplus in the accumulated net charge against the Fund's authority balance at the beginning and the end of the year is used to calculate the allocated interest.

(f) Net services provided to and received from Government departments without charge

The Fund accounts for the net cost of services received from and provided to the Department of Transport and other Government departments without charge as an expense. The offsetting entries are to contributed capital.

(g) Terminal control costs

Terminal control costs are those air navigational services associated with the approach, landing and take-off of aircraft at an airport and the control of enroute flights while traversing a terminal control area. The costing of terminal control includes direct and indirect costs and depreciation for air traffic services, flight service stations, technical support services, flight calibration, and meteorological services. The amount of terminal control costs allocated to the Fund is fixed annually in the Main Estimates and is used in determining certain revenues of the Fund. The method of allocating terminal control costs to the Fund is presently under review.

(h) Management services charges

The management services charges reflect the charges by the Department of Transport for the estimated costs of technical and administrative services provided to the Fund. Since these expenditures are not readily identifiable with specific services, the charges are allocated to the Fund as a percentage of direct operating and maintenance expenses.

(i) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports of the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Public Works and recovered from the Fund.

The grants are not finalized until they have been audited by the Department of Public Works, often several years in arrears. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(j) Employee benefits

Department of Transport employees operating the airports of the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of their pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Retirement Benefits Account.

Termination benefits accrue to Department of Transport employees operating airports of the Fund. Payment of these benefits is made to employees on separation or retirement. The cost of these benefits is expensed in the year in which they are earned.

3. Fixed assets

	1988		1987	
	Cost and appraised values	Accumulated depreciation	Cost and appraised values	Accumulated depreciation
	(in thousands of dollars)			
Land and land development costs	112,460		112,239	
Terminals and facilities	678,955	298,693	627,157	268,111
Runways and other paved surfaces	455,521	189,308	433,360	171,023
Machinery and equipment	68,701	34,159	59,302	31,655
Airport development costs	82,391	65,917	82,391	64,422
Construction in progress	163,924		157,837	
	1,561,952	588,077	1,472,286	535,211
Net book value	973,875		937,075	

4. Equity of Canada

(a) Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority at the end of the year, shown as part of the Equity of Canada, represents the net accumulation of all cash transactions made through the Consolidated Revenue Fund.

The Consolidated Revenue Fund is the central account through which all Government receipts and disbursements flow. All cash transactions of the Fund are therefore made through the Consolidated Revenue Fund. By virtue of the Fund's mandate, it receives credit for all revenues generated and is empowered to draw funds under statutory authority from the Consolidated Revenue Fund for any shortfalls.

A drawdown on the Fund's authority occurs when accumulated cash disbursements exceed accumulated cash receipts (credit balance) and bears interest at a rate determined by the Minister of Finance. An accumulated excess of cash receipts over cash disbursements (debit balance) represents an addition to the drawing authority of the Fund.

Self-supporting Airports and Associated Ground Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

(b) Contributed capital

Contributed capital includes the amounts representing the values assigned to assets transferred from and to Canada, services provided and received by Government departments without charge, interest associated with capital contributed to the Fund and reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program.

(c) Accumulated surplus

The accumulated surplus account at the end of the year represents the net accumulation of surpluses and deficits since the establishment of the Fund.

5. Net services provided to and received from Government departments without charge

	1987-88	1986-87
	(in thousands of dollars)	
Services received		
Royal Canadian Mounted Police—Security service	24,327	
Department of Supply and Services—Provincial sales tax	2,500	1,918
Other	2,775	2,130
	29,602	4,048
Services provided		
Miscellaneous departments—Landing fees exemption for state and military aircraft	(4,076)	(3,624)
Other	(614)	(568)
	(4,690)	(4,192)
Net services (provided to) received from Government departments	24,912	(144)

Subsequent to a Treasury Board decision, Royal Canadian Mounted Police security costs are no longer charged directly to the Airports Revolving Fund. These security costs have therefore been included as services provided without charge in 1987-88. These charges were paid directly by the Fund in 1986-87 when an amount of approximately $22 million was included in materials, supplies and services.

6. Development Agreement—Terminal 3, Lester B. Pearson International Airport

On November 20, 1987, the Department of Transport entered into a development agreement under which a developer will construct and operate a third terminal building at Lester B. Pearson International Airport in Toronto. A ground lease and related agreements were entered into in April 1988 after the completion of certain conditions required by the November 1987 development agreement. The ground lease is for a term of 40 years and the Developer has the option of renewing the lease for a further term of 20 years. If the Developer exercises the option to renew the lease for the further term of 20 years, the Department of Transport has the option to purchase the terminal building at the end of the 40 year lease term for the market value at that date. Title to the terminal building reverts to the Department of Transport, at no cost, automatically at the end of the 20 year renewal term, or at the end of the 40 year lease term if the Developer does not exercise his option to renew.

The Developer paid $2 million on entering into the lease agreement in April 1988 and is required to pay a further $28 million on completion of the terminal building. These payments will be recognized as revenue over the 40 year lease term.

The Department of Transport has agreed to provide, under certain specified conditions, loans to the Developer during the first 15 years of the lease. The principal and accumulated interest on these loans may not exceed $70 million and in any one year no more than $8 million may be loaned. An amount of 25% of the value of any loans made to the Developer will be charged to the Airports Revolving Fund and will be set aside as a reserve against defaults.

7. Contractual obligations

As at March 31, 1988, the Fund was committed to expenditures totalling approximately $43 million under fixed asset construction and maintenance contracts.

8. Contingent liabilities

The Department of Transport is a defendant in certain pending and threatened litigations related to the operations of the Fund. The aggregate amount of claims in respect thereof as at March 31, 1988 is approximately $167 million. These claims include a legal suit filed in the Federal Court of Canada by a group of major international air carriers challenging the legality of the Air Services Fees Regulations related to the transoceanic landing fee levied under Section 5 of the Aeronautics Act. They have claimed reimbursement of all transoceanic landing fees paid since 1974. A favourable judgement to the Fund was rendered when the action was heard in February 1987, but there is still a contingency pending due to the filing of a notice of appeal by the air carriers. Any settlement resulting from the resolution of these contingent liabilities will be accounted for as a prior period adjustment.

9. Comparative amounts

Certain 1987 comparative amounts have been reclassified to conform to the presentation adopted in 1988.

Public Service Commission— Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless indicated otherwise.

The Financial Services Directorate and the Fund's Comptroller, who reports functionally to the senior full-time financial officer, develops and disseminates financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's Comptroller, financial services officers and by the Financial Services Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

G.A. WRIGHT
A/Director, Financial Services
(Senior full-time financial officer)

MARY J. MURPHY
Executive Director, Corporate Management
(Senior financial officer)

July 18, 1988

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1988

	1988		1987	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net (loss) profit for the year	(891,000)	(810,025)	165,000	230,506
Add: items not requiring use of funds	430,000	401,712	275,000	498,470
Operating source of funds	(461,000)	(408,313)	440,000	728,976
Net capital acquisitions	(150,000)	(534,023)	(250,000)	(275,510)
Working capital change	(57,000)	178,135	(12,000)	(748,238)
Other items		(151,484)		137,759
Authority (used) provided	(668,000)	(915,685)	178,000	(157,013)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988

	1988	1987
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(3,208,925)	(3,973,126)
Add: PAYE charges against the appropriation account after March 31	2,711,073	1,100,029
Less: amounts credited to the appropriation account after March 31	3,221,945	1,762,385
Net authority provided, end of year	(3,719,797)	(4,635,482)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	8,219,797	9,135,482

Public Service Commission—
Staff Development and Training Revolving Fund—
Continued

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Accounts receivable		
Government of Canada	3,457,552	2,097,096
Outside parties	221,264	102,871
Accountable advances to employees	550	425
Prepaid expenses	306,228	274,626
	3,985,594	2,475,018
Fixed (Note 4)		
At cost	2,501,232	1,992,136
Less: accumulated depreciation	992,438	701,364
	1,508,794	1,290,772
	5,494,388	3,765,790

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,294,383	730,106
Outside parties		
Accounts payable	417,347	369,923
Vacation pay	465,529	383,792
Deferred revenue	92,581	97,308
	3,269,840	1,581,129
Long-term		
Provision for employee termination benefits	1,349,428	1,263,717
	4,619,268	2,844,846
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(3,208,925)	(3,973,126)
Accumulated surplus	4,084,045	4,894,070
	875,120	920,944
	5,494,388	3,765,790

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Revenue		
Course fees and services	12,169,452	12,148,473
Catering and accommodation	702,850	772,134
	12,872,302	12,920,607
Operating expenses		
Salaries and employee benefits	8,551,616	7,615,886
Provision for employee termination benefits	85,711	235,767
Rentals	1,510,168	1,268,033
Professional and special services	1,167,961	1,108,498
Catering and accommodation	880,913	861,999
Travel and communications	449,266	404,301
Materials and supplies	412,300	309,449
Depreciation	298,382	226,975
Administration and financial services	204,000	254,000
Information	85,855	351,020
Loss on disposal of fixed assets	17,619	35,728
Repairs	10,840	10,988
Other	7,696	7,457
	13,682,327	12,690,101
Net (loss) profit	(810,025)	230,506

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance, beginning of year	4,894,070	4,663,564
Net (loss) profit for the year	(810,025)	230,506
Balance, end of year	4,084,045	4,894,070

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities:		
Net (loss) profit	(810,025)	230,506
Add: provision for employee termination benefits	85,711	235,767
depreciation	298,382	226,975
loss on disposal of fixed assets	17,619	35,728
	(408,313)	728,976
Changes in current assets and liabilities	178,135	(748,238)
Net financial resources (used) by operating activities	(230,178)	(19,262)
Investing activities:		
Fixed assets		
Purchased	(534,023)	(275,510)
Net financial resources (used) by investing activities	(534,023)	(275,510)
Net financial resources (used) and change in the accumulated net charge against the Fund's authority account, during the year	(764,201)	(294,772)
Accumulated net charge against the Fund's authority account, beginning of year	3,973,126	4,267,898
Accumulated net charge against the Fund's authority account, end of year	3,208,925	3,973,126

Public Service Commission—
Staff Development and Training Revolving Fund—
Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act, S.C. 1980, c. 17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of $4,573,071 have been deleted from the accounts. An amount of $1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(b) Fixed assets and depreciation

Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing fixed asset purchases and charging operations for the use of these assets. These fixed assets are depreciated on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10%
Office and classroom equipment	15%
EDP and word processing equipment	25%

(c) Prepaid expenses

Under the terms of two contracts, advance payments are made to suppliers for the provision of video learning tapes and are recorded as prepaid expenses on the balance sheet. The operations of the Fund are charged with expenses coincident with the provision of services.

(d) Deferred revenue

Consists of amounts received from clients for services to be rendered.

3. Subsidized operations

Appropriation funds in the amount of $2,885,000 were paid to the Staff Development and Training Revolving Fund for the 1987-88 fiscal year. These funds were approved to cover the cost of the activities that should not be borned by the user which are not cost recoverable. The comparative figure for 1986-87 is $2,885,000.

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	912,248	118,341	20,047	1,010,542
Equipment	477,581	28,125	4,880	500,826
EDP and word processing equipment	602,307	387,557		989,864
	1,992,136	534,023	24,927	2,501,232

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	222,395	79,358	5,432	296,321
Equipment	158,944	51,564	1,876	208,632
EDP and word processing equipment	320,025	167,460		487,485
	701,364	298,382	7,308	992,438

Supply Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Supply Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, and reporting requirements and standards of the Receiver General for Canada.

These financial statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with ministerial statements. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Changes in financial statement presentation have been made as disclosed in Note 3 and therefore some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these financial statements rests with the Finance and Administration Sector. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial managements. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

Approved by:

C. B. BHATIA
Director, Accounting services branch

S. E WHITELEY
Assistant Deputy Minister, Finance and Administration

July 26, 1988

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1988

	1988		1987	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net loss for the year	105,000	(5,112,738)	964,000	(12,657,368)
Add: items not requiring use of funds	4,417,000	5,142,629	4,456,000	4,071,664
Operating source (use) of funds	4,522,000	29,891	5,420,000	(8,585,704)
Net capital acquisitions	(13,803,000)	(6,630,546)	(13,719,000)	(6,688,431)
Working capital change	(828,000)	(41,682,435)	(1,706,000)	(42,072,582)
Other items		41,963,297		36,325,446
Authority used	(10,109,000)	(6,319,793)	(10,005,000)	(21,021,271)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1988

	1988	1987
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	190,349,629	140,383,618
Add: PAYE charges against the appropriation account after March 31	41,716,271	49,403,339
Less: amounts credited to the appropriation account after March 31	171,538,265	135,579,115
Net authority used, end of year	60,527,635	54,207,842
Authority limit	200,000,000	200,000,000
Unused authority carried forward	139,472,365	145,792,158

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Accounts receivable		
Government of Canada	189,498,749	146,298,639
Outside parties	5,531,044	4,711,249
Current portion of net investment in EDP equipment leases	2,703,186	2,143,099
Inventories at cost (Note 4)	18,589,548	17,874,253
Other	3,993,055	3,814,437
	220,315,582	174,841,677
Long-term receivable		
Net investment in EDP equipment leases (Note 5)	3,940,422	2,257,501
Fixed assets at cost (Note 6)	42,953,449	38,288,537
Less: accumulated depreciation	25,040,400	21,029,418
	17,913,049	17,259,119
Leasehold improvements at cost (net of amortization)	2,641,740	1,807,753
Other		
Crown copyrights at nominal value	1	1
	244,810,794	196,166,051

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties	46,880,739	46,055,286
Government of Canada	5,386,305	3,958,722
Deferred revenue	5,964,227	4,425,793
	58,231,271	54,439,801
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	190,349,629	140,383,618
Accumulated (deficit) surplus	(3,770,106)	1,342,632
	186,579,523	141,726,250
	244,810,794	196,166,051

The accompanying notes are an integral part of the financial statements.

Supply Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Sales (Notes 3 and 7)		
Supply operations	419,921,749	413,701,442
Regional operations	187,391,658	171,410,115
	607,313,407	585,111,557
Cost of sales (Note 7)	385,079,954	382,608,943
Gross margin	222,233,453	202,502,614
Operating expenses		
Salaries and employee benefits	114,582,393	104,393,149
Professional and special services	63,711,484	63,124,025
Accommodation	16,792,355	16,845,164
Freight	5,836,411	5,172,768
Interest	5,458,720	6,068,154
Travel and removal	5,091,808	4,005,877
Repairs, supplies, miscellaneous	4,366,878	6,441,714
Communications	4,187,776	4,160,741
Information	3,326,437	847,590
Depreciation and amortization	2,949,953	2,624,391
Rental	1,055,968	1,146,720
Cash discount	(350,096)	(325,525)
Inventories and other losses	262,031	640,037
Loss on disposal of fixed assets	74,073	15,177
	227,346,191	215,159,982
Net loss	(5,112,738)	(12,657,368)

STATEMENT OF ACCUMULATED (DEFICIT) SURPLUS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance at beginning of year	1,342,632	14,647,189
Net loss for the year	(5,112,738)	(12,657,368)
	(3,770,106)	1,989,821
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account		(647,189)
Balance, end of year	(3,770,106)	1,342,632

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities:		
Net loss	(5,112,738)	(12,657,368)
Add: depreciation	4,658,764	3,545,747
amortization of leasehold improvements	409,792	510,740
loss on disposal of fixed assets	74,073	15,177
	29,891	(8,585,704)
Changes in current assets and liabilities	(41,682,435)	(42,072,582)
Net financial resources used by operating activities	(41,652,544)	(50,658,286)
Investing activities:		
Changes in other assets and liabilities		
Net investment in the electronic data processing (EDP) equipment leases	(1,682,921)	(2,048,565)
Fixed assets		
Equipment—Purchased	(5,386,767)	(6,394,334)
Proceeds from disposal		46,836
Leasehold improvements—Purchased	(1,243,779)	(340,933)
	(6,630,546)	(6,688,431)
Net financial resources used by investing activities	(8,313,467)	(8,736,996)
Financing activities:		
Transfer of part of the surplus to the accumulated net charge against the Fund's authority account		(647,189)
Net financial resources used by financing activities		(647,189)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(49,966,011)	(60,042,471)
Accumulated net charge against the Fund's authority account, beginning of year	(140,383,618)	(80,341,147)
Accumulated net charge against the Fund's authority account, end of year	(190,349,629)	(140,383,618)

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1988

1. Purpose and authority

The objective of the Fund is to acquire and provide goods and or services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976, and with the Expositions Revolving Fund effective April 1, 1977.

Supply Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

Effective April 1, 1980, Parliament, through the passage of the "Adjustment of Accounts Act", repealed all votes in respect of the accounts of the Supply Revolving Fund. Section 29 of the Act established the Supply Revolving Fund as a budgetary entity with a statutory non-lapsing drawing authority of $150 million. The authorized limit of the Fund was subsequently increased from $150 million to $200 million through the Appropriation Act No. 4, 1981-82.

An amount of $44,171,345, representing net assets assumed by the Fund and assets contributed to the Fund, was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus has been transferred to the Fund's authority.

	$
1982-83	3,256,386
1983-84	4,888,134
1984-85	5,691,677
1985-86	22,763,154
1986-87	647,189
	37,246,540

2. Significant accounting policies

(a) Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting with the following variations:

(i) The accrual policy for recording certain acquisition revenue is based on detailed and validated statistical analysis of the procurement work-load. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue.

This policy was revised June 1, 1987. As a result, on contracts ranging from $240,000 to $60 million, an initial fee equal to 50% on science and engineering acquisition contracts and 65% on commercial acquisition and printing acquisition contracts is charged at the date of contract issuance and the balance of the fee is charged over the life of the contract. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not materially violated.

(ii) Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The total liability of these benefits is not accrued; however, the actual expenses are recorded in the period in which they are incurred. The unaccrued liability is reflected in Note 9.

(b) Depreciation

Leasehold improvements are amortized on the straight line basis over the term of the lease with a maximum of 10 years. Other fixed assets are depreciated commencing the year after acquisition on the straight line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture	5 years
EDP equipment	5 years
Automotive	5 years
Warehouse equipment	10 years
Printing equipment	8 years
Audio-video	10 years

3. Changes in financial statements presentation

(a) The grouping of sales by output services has been restated in accordance with the activity reporting requirements outlined in the 1987-88 Estimates.

(b) The 1987 figures have been restated to conform with 1988 presentation requirements.

4. Inventories

	1988	1987
	$	$
Raw materials and finished goods	17,036,045	16,894,636
Work-in-process	1,553,503	979,617
	18,589,548	17,874,253

5. Net investment in EDP equipment leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated EDP equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from departments over a one to five year period under direct financing leasing agreements. Title to the equipment remains with the Supply Revolving Fund until the cost of the equipment is paid in full. Payments by the client departments for the long-term investment in leases are due—$1,651,903 in 1989-90, $1,990,888 in 1990-91 and $297,631 in 1991-92.

6. Fixed assets and accumulated depreciation

Depreciation in the amount of $2,118,603 in 1988 and $1,432,096 in 1987 has been included in the cost of sales in the statement of operations.

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	4,295,371	548,874	127,687	4,716,558
EDP equipment	14,793,545	3,777,479	155,619	18,415,405
Automotive	849,407	134,180	38,918	944,669
Warehouse equipment	2,802,109	80,034	43,356	2,838,787
Printing equipment	14,099,827	587,960	355,775	14,332,012
Audio-video	1,448,278	258,240	500	1,706,018
	38,288,537	5,386,767	721,855	42,953,449

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	3,097,630	579,173	125,413	3,551,390
EDP equipment	6,111,918	2,383,565	109,461	8,386,022
Automotive	552,041	108,002	28,918	631,125
Warehouse equipment	1,710,695	235,916	37,962	1,908,649
Printing equipment	8,752,843	1,233,408	345,528	9,640,723
Audio-video	804,291	118,700	500	922,491
	21,029,418	4,658,764	647,782	25,040,400

Supply Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

7. Sales and cost of sales

For consolidation purposes, sales and cost of sales in the amount of $21,399,595 ($20,763,265 in 1987) have been eliminated.

8. Deferred acquisition contract fees

In accordance with the revised Department's policy on smoothing revenue for certain types of contracts as detailed in 2(a)(i), the value of deferred acquisition fees on uncompleted contracting work as at March 31, 1988 amounted to $12,256,688 ($12,388,161 in 1987).

9. Employee benefits liability

The unaccrued liability for employee benefits consists of termination benefits and vacation pay.

	1988	1987
	$	$
Termination benefits	27,262,266	29,873,081
Vacation pay	6,432,442	6,660,145
	33,694,708	36,533,226

10. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self-insurance.

SECTION 2

1987-88
PUBLIC ACCOUNTS

Financial Statements of Departmental Corporations and Other Entities

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FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Agricultural Stabilization Board

MANAGEMENT REPORT

In connection with the recording of financial transactions in the Accounts of Canada and the reporting of financial information to be included in the Public Accounts, relating to the Agricultural Stabilization Board for the year ended March 31, 1988, we make the following representations, based on the best of our knowledge and belief.

We have prepared the accompanying financial statement of the Agricultural Stabilization Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of data in this financial statement rests with the Board.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement.

The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by periodic internal audits. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

A. E. PROULX
Secretary-Manager

GILLES LAVOIE
Chairman

June 30, 1988

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(unaudited)
(in thousands of dollars)

	1988	1987
Expenditure		
Contributions:		
Payments to the Canadian Dairy Commission for the benefit of producers of industrial milk and cream	287,000	284,825
Deficiency payments to, or for the benefit of, producers in respect of:		
Corn	101,184	28,650
Winter wheat	22,302	
Sugar beets	17,509	1,606
Potatoes	17,169	
Apples	11,975	23
Soybeans	11,342	14,434
White beans	5,015	
Barley	204	258
Hogs	43	7,566
Peaches	8	52
Pears	6	21
Slaughter cattle	4	8,015
Prunes	3	6
Wool		104
	186,764	60,735
Payments to national tripartite price stabilization accounts for:		
Hogs	21,628	14,298
Feeder/Slaughter cattle	6,784	8,780
Feeder calves	3,435	2,105
Apples	1,720	
White beans	1,394	
Sugar beets	544	
Other dry edible beans	213	
Lambs	53	52
	35,771	25,235
Administration		
Salaries and employee benefits	1,847	1,733
Employee termination benefits	11	24
Data processing	895	1,218
Accommodation	282	296
Professional and special services	264	375
Travel	110	115
Publishing and printing	182	169
Utilities, materials and supplies	96	59
Equipment and furnishings	93	765
Postage and freight	69	192
Accounting services	64	55
Telecommunications services	36	20
Rentals	7	9
Executive Board	2	2
	3,958	5,032
	513,493	375,827
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	21	970
Net cost of operations (Note 3)	513,472	374,857

The accompanying notes are an integral part of this statement.

Agricultural Stabilization Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988
(unaudited)

1. Authority and objective

The Board, which was established in 1957 and operates under the authority of the Agricultural Stabilization Act (the "Act"), consists of three members appointed by the Governor in Council. The Board is a departmental corporation named in Schedule B to the Financial Administration Act.

The objectives of the Board are to stabilize the prices of agricultural commodities in order to assist the agricultural industry to realize fair returns for its labour and investment and to maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

The Board's administration expenditures and contributions for designated commodities and for named commodities in excess of the minimum provisions of the Act, are funded by a budgetary lapsing authority. Contributions for named commodities pursuant to the minimum provisions of the Act and for commodities covered by price stabilization agreements established pursuant to the Act are funded through a statutory authority.

2. Significant accounting policies

(a) Expenditure recognition

Administration expenditures and contributions for designated commodities and for named commodities in excess of the minimum provisions of the Act are recorded on a cash basis except that disbursements for which payment claiming documents have been received within 45 days after the year end are accrued in accordance with the Government of Canada accounting policy for recording Payables at Year End. Contributions funded by a statutory authority, termination benefits and vacation pay are recorded on the cash basis.

(b) Refunds of previous years' expenditure

Refunds of previous years' annually voted expenditure are recorded as revenue when received.

(c) Capital purchases

Acquisitions of capital assets are charged to administration expenditure in the year of purchase.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in administration expenditures.

3. Use of parliamentary appropriations

	1988	1987
	(in thousands of dollars)	
Agriculture Agri-Food Program		
Vote 15—Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provisions of the Agricultural Stabilization Act	338,689	286,628
Vote 5—Operating expenditures	3,119	3,345
Vote 10—Capital expenditures	93	765
Statutory—Payments to producers for named commodities pursuant to the minimum provisions of the Agricultural Stabilization Act and payments to national tripartite price stabilization accounts	170,846	84,166
Use of appropriations	512,747	374,904
Add: services provided without charge by Government departments (Note 4)	746	923
Less: non-tax revenue	21	970
Net cost of operations	513,472	374,857

4. Services provided without charge by Government departments

	1988	1987
	(in thousands of dollars)	
Employee benefits	286	245
Accommodation	282	296
Data processing	112	325
Accounting services	64	55
Executive Board	2	2
	746	923

Agricultural Stabilization Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Concluded*
(unaudited)

5. National tripartite price stabilization accounts

During 1987, the Governments of Canada and certain provinces signed agreements pursuant to the Agricultural Stabilization Act establishing national tripartite price stabilization schemes for white beans, other dry edible beans, sugar beets, and apples. Agreements for hogs, beef (feeder/slaughter cattle and feeder-calves) and lamb were signed in 1986 and are ongoing. Funding for each scheme is shared equally by Canada (as represented by the Board), participating provinces and participating producers. Producer premiums and provincial and federal Government contributions received and made by the Board are deposited to a stabilization account for each scheme in the Consolidated Revenue Fund of Canada. Stabilization payments to producers are made from these accounts. The Minister of Finance for Canada has authorized the payment of interest on the amounts standing to the credit of the stabilization accounts which are administered by the Board.

The transactions relating to the stabilization accounts as at March 31, 1988 are as follows:

	1988							
	Hogs	Feeder/ Slaughter cattle	Feeder calves	Apples	White beans	Sugar beets	Lambs	Other dry edible beans
	(in thousands of dollars)							
Balance, beginning of year	42,935	20,125	6,559				162	
Add: premiums and contributions	65,625	20,782	10,305	5,434	4,185	1,631	160	640
interest	3,767	1,527	626	4	29	7	14	
Less: stabilization payments		2,646						
Balance, end of year	112,327	39,788	17,490	5,438	4,214	1,638	336	640

Atomic Energy Control Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Atomic Energy Control Board (AECB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the AECB.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the AECB maintains a set of accounts which provides a centralized record of the AECB's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The AECB Planning and Administration Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The AECB maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the AECB's assets. The AECB also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the AECB's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the AECB's financial transactions. It should be noted that the net cost of operations ($24,485,010) and the use of appropriations ($22,876,532), which appear in the Accounts of Canada, are each $81 less than the net cost of operations and total appropriations used figures shown in Note 3 to the statement of operations. It should also be noted that on the statement of operations, $644 was charged to utilities, materials and supplies rather than information.

The accounting system and financial statement of the AECB have evolved over the years to meet changing conditions and, more recently, to initiate a departmental recommendation to improve the cost accounting system. This improvement will, if required, provide the basis for accurate billings for licencees and other Government departments. There is also in progress a preliminary study of possible fee structures and rates.

Approved by:

I. C. TAUDIEN
Senior full-time financial officer

R. W. BLACKBURN
Senior financial officer

August 17, 1988

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Board for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1988

Atomic Energy Control Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditure (Schedule)		
Grants and contributions		
Safeguards support program	454,800	562,000
Other	12,000	7,500
	466,800	569,500
Operations		
Salaries and employee benefits	13,278,837	12,713,739
Employee termination benefits	79,114	69,226
Professional and special services	4,096,715	4,280,271
Accommodation	1,401,514	1,352,706
Travel and relocation	976,458	1,004,316
Furniture and equipment	503,732	542,090
Utilities, materials and supplies	389,043	282,026
Communication	351,230	413,270
Equipment rentals	186,094	173,243
Repairs	175,065	177,292
Information	113,472	109,179
Miscellaneous	57,839	3,375
	21,609,113	21,120,733
Administration		
Salaries and employee benefits	2,087,079	1,901,076
Employee termination benefits	4,121	4,174
Board members' expenses	191,511	167,577
Professional and special services	180,815	143,490
Travel	24,688	11,119
	2,488,214	2,227,436
	24,564,127	23,917,669
Non-tax revenue (Schedule)		
Refunds of previous years' expenditure	72,192	17,896
Recoveries of statutory employee benefits	4,926	30,316
Services and service fees	1,918	11,390
Fines and penalties		1,009
	79,036	60,611
Net cost of operations (Note 3)	24,485,091	23,857,058

The accompanying notes and schedule are an integral part of this statement.

Approved by:

R. J. A. LÉVESQUE
President

R. W. BLACKBURN
Senior financial officer

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and purpose

The Atomic Energy Control Board (AECB) was established in 1946 by the Atomic Energy Control Act. It is a departmental corporation named in Schedule B to the Financial Administration Act and currently reports to Parliament through the Minister of Energy, Mines and Resources.

The objective of the AECB is to control nuclear energy in the interests of health, safety and national security. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of nuclear energy control.

The AECB also is responsible for the administration of the Nuclear Liability Act, including the designation of nuclear installations, the prescription of basic insurance to be carried by the operators of such nuclear installations and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (see Note 8). The number of facilities requiring insurance coverage is 14.

The AECB's grants and contributions, operating and administration expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's accounting policy, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(f) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Concluded*

3. Parliamentary appropriation

	1988	1987
	$	$
Department of Energy, Mines and Resources		
Vote 40	21,313,000	21,307,000
Lapsed	606,387	1,033,037
	20,706,613	20,273,963
Statutory contributions to employee benefit plans	2,170,000	2,020,000
Total appropriation used	22,876,613	22,293,963
Add: services provided without charge by other Government departments	1,687,514	1,623,706
Less: non-tax revenue	79,036	60,611
Net cost of operations	24,485,091	23,857,058

4. Liabilities

At year end the amounts of liabilities are as follows:

	1988	1987
	$	$
(a) Accounts payable		
Suppliers accounts	1,938,722	1,348,142
Contractors holdbacks	123,002	116,324
	2,061,724	1,464,466
Salaries payable	1,776	358,245
	2,063,500	1,822,711

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

	1988	1987
	$	$
(b) Other liabilities		
Vacation pay	928,414	885,331
Employee termination benefits	1,470,746	1,376,046
	2,399,160	2,261,377

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated on the basis of one half week's pay for each complete year of continuous service to a maximum of 13 weeks' pay.

5. Obligation under capital lease

The AECB entered into an agreement to lease a computer system effective May 1, 1984. The system was valued at $298,959 using an implicit interest rate of 12.5%, and the obligation is liquidated over the lease term of five years. Lease payments during 1988 totalled $79,200 (1987—$79,200) including interest of $17,728 (1987—$22,427) charged to operations.

The AECB amended the agreement to enhance the system effective August 1, 1986. The additional equipment leased was valued at $102,112 using an implicit interest rate of 10.0%, and the obligation is liquidated over the lease term of 33 months. Lease payments during 1988 totalled $40,988 (1987—$23,909), including interest of $7,623 (1987—$5,933) charged to operations.

The future minimum lease payments under capital lease are as follows:

	1988	1987
	$	$
Year ending March 31		
1988		120,188
1989	120,188	120,188
1990	60,138	60,138
Total future lease payments	180,326	300,514
Less: amount representing interest	32,192	57,543
Present value of obligation	148,134	242,971
Less: current portion	105,746	94,837
Long-term obligation	42,388	148,134

6. Contingent liabilities

At March 31, 1988, the AECB was defendant in lawsuits amounting to $600,000 (1987—$13,950,000). The lawsuits are seeking damages for breach of statutory duties related to radioactively contaminated soil. Any settlement resulting from the resolution of these actions will be paid from the Consolidated Revenue Fund.

7. Related party transactions

AECB administers a special program jointly with Atomic Energy of Canada Limited (AECL) for research and development in support of the safeguards program of the International Atomic Energy Agency. For 1988, AECL charged $659,421 (1987—$500,000) to this program.

On the statement of operations, expenditure is net of $55,530 (1987—$293,980) and revenue includes $6,804 (1987—$41,667) for services provided by the AECB's Orientation Centre to the Department of External Affairs and AECL.

8. Nuclear liability reinsurance account

Under Section 17 of the Nuclear Liability Act, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account. The Account forms part of the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Nuclear Liability Reinsurance Account since its creation. The balance of the Nuclear Liability Reinsurance Account as at March 31, 1988 is $531,142 (1987—$529,742).

The supplementary insurance coverage provided by the Government of Canada under the Nuclear Liability Act, as of March 31, 1988 is $641,600,000 (1987—$641,600,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

9. Prior year adjustment

It should be noted that the amounts reported for 1987 Net cost of operations and 1987 Total appropriations used, are each $5,000 higher than reported last year. This difference is the result of the Accounts of Canada not recording a $5,000 interdepartmental credit to professional and special services before year end. This transaction is recorded in 1988 as a refund of previous year's expenditure.

Atomic Energy Control Board—*Concluded*

NET COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1988

SCHEDULE

	President's Office and Secretariat	Regulation of reactors and accelerators	Regulation of fuel facilities and materials	Regulatory support	Safeguards support program	Planning and administration	Total	
							1988	1987
	$	$	$	$	$	$	$	$
Expenditure								
Grants and contributions	12,000				454,800		466,800	569,500
Operations	1,341,317	5,354,723	6,221,751	4,629,221	1,009,518	3,052,583	21,609,113	21,120,733
Administration	191,511					2,296,703	2,488,214	2,227,436
	1,544,828	5,354,723	6,221,751	4,629,221	1,464,318	5,349,286	24,564,127	23,917,669
Non-tax revenue								
Refunds of previous years' expenditure	31	2,985	23,087	41,824	772	3,493	72,192	17,896
Recoveries of statutory employee benefits						4,926	4,926	30,316
Services and service fees						1,918	1,918	11,390
Fines and penalties								1,009
	31	2,985	23,087	41,824	772	10,337	79,036	60,611
Net cost of operations	1,544,797	5,351,738	6,198,664	4,587,397	1,463,546	5,338,949	24,485,091	23,857,058

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of CEIC. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Senior Management of CEIC.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CEIC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CEIC maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard CEIC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. CEIC also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

NICK MULDER
A/Chairman

PAUL GAUVIN
Senior financial officer

August 22, 1988

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Expenditure		
Employment and Insurance Program		
Unemployment insurance	3,056,107	3,278,053
Human resource development	1,646,399	1,660,367
National employment services	240,414	255,853
Program management and joint services	149,728	142,847
	5,092,648	5,337,120
Corporate and Special Services Program		
Commission management and administration	249,824	250,020
Systems and procedures	25,006	24,632
Administration of social insurance numbers	3,976	3,910
Administration of Government annuities	2,226	2,862
Canada Employment and Immigration Advisory Council	1,071	781
	282,103	282,205
Immigration Program		
Program operations	97,673	90,310
Settlement	55,086	49,500
Management and policy development	21,850	14,830
Adjudication	4,149	3,906
Refugee Status Advisory Committee	3,246	2,510
	182,004	161,056
	5,556,755	5,780,381
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance Account administration costs	958,578	929,728
Non-tax revenue		
Services and service fees	16,057	14,930
Refunds of previous years' expenditure	12,687	11,154
Return on investments	421	829
Other revenues		
Unemployment insurance fines	2,556	1,836
Government annuities surplus	2,159	3,126
Immigration fines and forfeitures	1,043	960
Recovery of deportation expenses	718	645
Other	494	202
	994,713	963,410
Net cost of operations	4,562,042	4,816,971

Note: For comparison structure, the figures displayed for the Employment and Insurance Program have been restated to reflect the activity structure in place for 1987-88.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and objective

The Canada Employment and Immigration Commission was established under Section 7 of the Employment and Immigration Reorganization Act, 1977 and is a departmental corporation named in Schedule B to the Financial Administation Act. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits, annuities agents supplementary retirement benefits and the Government's contributions to the Unemployment Insurance Account and in respect of fishermen's benefits are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate and Special Services Program—To ensure the development and implementation of policies and programs, to provide strategic, operational and administrative support to enable Employment and Immigration Canada to carry out its mission and to provide for such other functions allocated to it.

Employment and Insurance Program—To further the attainment of national, economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs and more generally, their self-fulfillment through work.

Immigration Program—To administer the admission of immigrants and visitors in accordance with the economic, social, humanitarian and cultural interests of Canada.

Loans to immigrants and other classes of persons for the purpose of paying the costs of admission, transportation and reasonable living expenses are made under a non-budgetary statutory authority advanced by the Minister of Finance pursuant to the Immigration Act, Section 121. The total amount of loans outstanding shall not, at any time, exceed $90,000,000.

2. Significant accounting policies

The statement of operations was prepared using the following accounting policies:

(i) Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(ii) Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(iii) Acquisitions of capital assets are charged to operating expenditure in the year the expenditure is incurred.

(iv) Estimated amounts for services provided without charge from other Government departments are disclosed in the statement of operations.

(v) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION
(in thousands of dollars)

	1987-88	1986-87
Employment and Insurance Program		
Vote 10	77,841	87,924
Lapsed	15,706	5,049
	62,135	82,875
Vote 15	1,615,286	1,716,089
Lapsed	76,597	156,332
	1,538,689	1,559,757
Statutory contributions to Unemployment Insurance Account	2,443,131	2,710,182
Statutory contributions to fishermen's benefits	229,006	201,401
Statutory contributions to employee benefit plans	92,510	84,592
Statutory refunds of amounts credited to revenue in previous years	3	(1)
Total program	4,365,474	4,638,806
Corporate and Special Services Program		
Vote 5	44,806	35,925
Lapsed	10,761	678
	34,045	35,247
Vote 6	37	
Lapsed		
	37	
Statutory contributions to employee benefit plans	16,583	15,509
Statutory retirement benefits to annuities agents pensions	35	36
Total program	50,700	50,792
Immigration Program		
Vote 20	119,101	105,063
Lapsed	2,413	2,168
	116,688	102,895
Vote 21	280	38
Lapsed	1	5
	279	33
Vote 25	62,746	52,794
Lapsed	10,592	5,710
	52,154	47,084
Statutory contributions to employee benefit plans	12,859	11,022
Statutory refunds of amounts credited to revenue in previous years	24	21
Total program	182,004	161,055
Total use of appropriations	4,598,178	4,850,653

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, charges and fines payable by transportation companies under the Immigration Act, fines payable by claimants under the Unemployment Insurance Act, outstanding loans to immigrants, various employment program and unemployment insurance overpayments, and other miscellaneous amounts due.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Continued*

	1987-88	1986-87
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Employment and insurance overpayments		
Unemployment insurance Benefit Repayments	250	541
Corporate and Special Services Program Secondments	42	
	292	541
Outside parties		
Employment and insurance overpayments		
Unemployment insurance benefits overpayments	122,960	104,990
Unemployment insurance Section 47	19,983	16,139
National Training Program—Purchase of course	5,470	4,013
Unemployment Insurance fines	4,779	4,542
Job development	2,718	831
National Institutional Training	2,506	2,911
Job entry	1,564	815
Canada Works	1,132	1,230
Summer Canada Works	736	820
Summer Employment Experience Development Program	372	363
Employment Expansion and Development Program	353	418
Local Employment Assistance Program	343	375
Skill shortages	291	11
Community futures	176	
Canada Manpower Mobility Program	142	151
Outreach Program	136	151
Canada Community Development	109	167
Social assistance recipients	70	
Local Employment Assistance and Development Program	64	72
Youth Training Option Program	57	92
General Industrial Training	54	70
Management Information Services	53	45
Local Initiative	50	76
Canada Community Services	25	44
Career Access	23	33
Other programs	17	30
Business Management Training	16	5
Skill Investment	15	30
New Technology Employment Program	15	25
Challenge '86		23
Job Corps Program		17
Individually subsidized jobs	12	
Program for Employment Disadvantaged	12	14
Unemployment Insurance Work Sharing	9	15
Young Canada Works	7	16
Canadian Jobs Strategy		8
Critical Trade Skills Training		5
Employment Creation Grant and Contribution Program	5	
	164,274	138,547
Immigration		
Deportation expense charges	4,388	3,443
Assisted Passage Loans—Accrued interest	791	699
Airline and shipping fines	332	354
Adjustment assistance overpayments	277	195
Recoverable Adjustment Assistance Loans	57	47
Forfeited Conditional Bonds	18	
Settler Loans	5	5
	5,868	4,743
Administration		
Secondments	106	127
Miscellaneous	83	81
Salary overpayments	27	29
	216	237
Total	170,650	144,068

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applying to all employees, subject to minor exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides for the following to be credited to the Account: (a) premiums, fines, penalties and interest; (b) the Government share of benefits paid; (c) refunds of overpayments of benefits, and benefit repayments; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (f) interest on the balance of the account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the account; (a) benefits paid under the Act; (b) the costs of administering the Act; and (c) the interest on advances made by the Minister of Finance.

Interest bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The loan balance outstanding as at March 31, 1988 bears interest at rates between 7.6% and 8.9% per annum, and is repayable between April 30, 1988 and March 31, 1990.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Continued*

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1987-88	1986-87
Balance as at April 1 (deficit)	(3,897)	(4,335)
Receipts and other credits		
Contributions—		
Employer and employee[1]	10,686	9,819
Government[1]	2,672	2,912
Investment income	4	3
	13,362	12,734
Payments and other charges		
Benefits[1]	10,466	10,522
Operating expenses	969	937
Interest	219	837
	11,654	12,296
Net increase or (decrease)	1,708	438
Balance as at March 31 (deficit)[2]	(2,189)	(3,897)

[1] Fishermen's benefits in the amount of $248 million (1987—$218 million), the related Government contribution of $229 million (1987—$202 million) and the fishermen's premiums of $19 million (1987—$16 million) are included in the statement.

[2] Interest bearing loans under Section 137(1) of the Unemployment Insurance Act in the amount of $1,954 million (1987—$3,606 million) were made to the Unemployment Insurance Account leaving a net deficit balance as at March 31, 1988 of $235 million (1987—$291 million).

(b) Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund. The accounts of the Government Annuities Account are maintained on an accrual basis.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts, and discontinued sales of annuities.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT
(in thousands of dollars)

	1987-88	1986-87
Balance as at April 1	1,022,333	1,056,855
Receipts and other credits		
Interest from Canada	67,808	70,254
Premiums	552	610
Other	60	78
	68,420	70,942
Payments and other charges		
Annuity payments	100,577	100,341
Premium refunds	2,263	2,752
Unclaimed annuities	359	212
	103,199	103,305
Net increase or (decrease)	(34,779)	(32,363)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid annuities	(2,737)	(2,159)
Balance as at March 31	984,817	1,022,333

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government Annuities to the public. During the year, interest of $1,381, calculated at the rate of 4% per annum, was credited to the account and charged to interest on public debt. Contributions from the annuities branch, as former employer, amounted to $7,793 and payments from the account amounted to $14,542.

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1987-88	1986-87
	$	$
Balance as at April 1	34,970	41,002
Receipts and other credits	9,173	10,209
Payments and other charges	14,542	16,241
Net increase or (decrease)	(5,369)	(6,032)
Balance as at March 31	29,601	34,970

(d) Immigration Guarantee Fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

During the year, withdrawals totalled $2,513,026 and consisted of refunds to depositors, $2,338,544; departmental expenses recovered from deposits, $5,505; and, forfeitures to the Crown, $168,977.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Continued*

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND
(in thousands of dollars)

	1987-88	1986-87
Balance as at April 1	5,264	6,551
Receipts and other credits	2,267	2,510
Payments and other charges	2,513	3,797
Net increase or (decrease)	(246)	(1,287)
Balance as at March 31	5,018	5,264
Securities in trust at beginning of year	50	60
Securities repaid during the year		10
Less: securities in trust at year-end	50	50
Net balance as at March 31	4,968	5,214

(e) Summer Employment Experience Development Program

The Summer Employment Experience Development Program is jointly funded by the federal and provincial Governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $1,783,000 and disbursements totalled $1,852,492 consisting of $1,799,424 in payments to sponsors and $53,068 in refunds to provinces.

TRANSACTIONS IN THE SUMMER EMPLOYMENT EXPERIENCE DEVELOPMENT PROGRAM

	1987-88	1986-87
	$	$
Balance as at April 1	74,441	46,215
Receipts and other credits	1,783,000	1,527,701
Payments and other charges	1,852,492	1,499,475
Net increase or (decrease)	(69,492)	28,226
Balance as at March 31	4,949	74,441

(f) Work Orientations Workshops Program

The Work Orientation Workshops Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $122,500 and disbursements totalled $108,324 consisting of $99,853 in payments to sponsors and $8,471 in refunds to provinces.

TRANSACTIONS IN THE WORK ORIENTATION WORKSHOPS PROGRAM

	1987-88	1986-87
	$	$
Balance as at April 1	8,399	1,197
Receipts and other credits	122,500	112,444
Payments and other charges	108,324	105,242
Net increase or (decrease)	14,176	7,202
Balance as at March 31	22,575	8,399

(g) Canadian Jobs Strategy Program

The Canadian Jobs Strategy Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $525,000 and disbursements totalled $689,348 in payments to sponsors.

TRANSACTIONS IN THE CANADIAN JOBS STRATEGY PROGRAM

	1987-88	1986-87
	$	$
Balance as at April 1	690,570	1,795,849
Receipts and other credits	525,000	300,000
Payments and other charges	689,348	1,405,279
Net increase or (decrease)	(164,348)	(1,105,279)
Balance as at March 31	526,222	690,570

6. Loans, investments and advances

Assisted Passage Scheme—Employment and Immigration

Section 121 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $90,000,000.

The terms and conditions of the loans, with their year end balances, are as follows:

(a) repayable by monthly instalments over 1 to 5 years with a possible deferment of 6 months, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1988 and April 1, 1993, balance at year-end $4,298,149; and,

(b) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1988 and April 1, 1993, balance at year-end $63,402,572.

TRANSACTIONS IN THE ASSISTED PASSAGE SCHEME

	1987-88	1986-87
	$	$
Balance as at April 1	61,997,478	57,637,103
Receipts and other credits	12,672,698	13,928,242
Payments and other charges	18,375,941	18,288,617
Net increase or (decrease)	5,703,243	4,360,375
Balance as at March 31	67,700,721	61,997,478

7. Contingent liabilities

Twenty-one claims totalling $5,793,344 have been brought against the Canadian Employment and Immigration Commission: one for breach of contract, punitive damages and general damages by a former employee, twelve for general damages (eight by private citizens, one by a private company and three by former employees), two for loss of income (one by a prospective employee and one by a former employee), one for physical injury by a private citizen, two for damages (one by a private citizen and one by

Canada Employment and Immigration Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Concluded*

a private company), one for mental injury by a private citizen, one for special and exemplary damages by a private company, one for contract in dispute by a private company.

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities pertaining to the Department of Employment and Immigration, the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. It represents a summary, on a consolidated basis, of the total operations of Employment and Immigration Canada.

CONSOLIDATED STATEMENT OF RECEIPTS
AND DISBURSEMENTS
FOR THE PERIOD ENDED MARCH 31, 1988
(in thousands of dollars)

	1987-88	1986-87
Disbursements		
Employment and Insurance Program		
Unemployment insurance benefits	10,465,723	10,521,719
Human Resource Development	1,646,399	1,660,367
Unemployment insurance	383,970	366,469
National employment services	240,414	255,853
Unemployment insurance interest payments	215,427	834,109
Management and joint services	149,728	142,847
Summer Employment Experience Development Program—Payments and refunds to provinces	1,852	1,499
Canadian Jobs Strategy Program—Payments and refunds to provinces	689	1,405
Territorial Subsidiary Agreement on Human Resource Development Program—Payments and refunds to territorial Governments		158
Work Orientation Workshops Program—Payments and refunds to provinces	108	105
Canada Works Program—Payments and refunds to provinces		16
Corporate and Special Services Program		
Commission management and administration	249,824	250,020
Annuities payments, etc.	103,214	103,321
Departmental management and administration	28,654	28,156
Systems and procedures	25,006	24,632
Administration of Social Insurance numbers	3,976	3,910
Administration of Government annuities	2,226	2,862
Canada Employment and Immigration Advisory Council	1,071	781
Immigration Program		
Program operations	97,673	90,310
Settlement	55,086	49,500
Management and Policy Development	21,850	14,830
Assisted passage loans issued to immigrants	18,376	18,288
Adjudication	4,149	3,906
Refugee Status Advisory Council	3,246	2,510
Immigration Guarantee Fund—Refunds and forfeitures	2,513	3,807
	13,721,174	14,381,380

	1987-88	1986-87
Receipts		
Unemployment insurance premiums	10,685,392	9,819,310
Annuity interest, etc.	68,429	70,952
Services and service fees	16,057	14,930
Refund of previous years' expenditure	12,953	11,277
Assisted passage loans repayments	12,673	13,928
Net adjustment to the Unemployment insurance administration cost	5,693	8,669
Other revenues		
Unemployment insurance fines	2,556	1,836
Government annuities surplus	2,159	3,126
Immigration fines and forfeitures	1,043	960
Recovery of deportation expenses	718	645
Other	494	202
Immigration Guarantee Fund deposits	2,267	2,510
Summer Employment Experience Development Program deposits	1,783	1,527
Canadian Jobs Strategy Program deposits	525	300
Return on investments	421	829
Territorial Subsidiary Agreement on Human Resource Development Program deposits		192
Work Orientation Workshops Program deposits	122	112
Canada Works Program deposits		8
	10,813,285	9,951,313
Net cost of operations	2,907,889	4,430,067
Reconciliation to use of appropriations		
Net cost of operations	2,907,889	4,430,067
Decrease (increase) in unemployment insurance deficit	1,707,304	438,008
Decrease in unpaid annuities	(37,522)	(34,528)
Revenue credited to non-tax revenue		
Related to appropriations	36,402	33,805
From Annuities Account—Actuarial surplus	2,737	2,159
Increase in assisted passage loans	(5,703)	(4,360)
Increase in the Immigration Guarantee Fund	(246)	(1,297)
Increase in the Canadian Jobs Strategy Program	(164)	(1,105)
Increase in the Canada Works Program		(8)
Increase in the Summer Employment Experience Development Program	(69)	28
Increase in the Work Orientation Workshops Program	14	7
Decrease in the Territorial Subsidiary Agreement on Human Resource Development Program		34
Use of appropriations	4,610,642	4,862,810

Canadian Aviation Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Aviation Safety Board (CASB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CASB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The CASB's financial services division develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CASB maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. The CASB also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Board's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the CASB's financial transactions.

Approved by:

K. J. THORNEYCROFT
Chairman

KEN JOHNSON
Executive Director

June 28, 1988

AUDITOR'S REPORT

TO THE CANADIAN AVIATION SAFETY BOARD
AND THE
MINISTER OF TRANSPORT

I have examined the statement of operations of the Canadian Aviation Safety Board for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Board for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1988

Canadian Aviation Safety Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1987-88	1986-87
	$	$
Expenditure		
Board:		
Personnel	972,309	1,117,500
Accommodation	96,421	58,344
Transportation and communications	83,969	102,816
Professional and special services	80,805	117,112
Rentals	3,906	1,021
Utilities, materials and supplies	3,181	4,864
Information	2,041	2,781
All other expenditures	632	4,072
Construction and/or acquisition of machinery and equipment		14,140
	1,243,264	1,422,650
Operations:		
Personnel	8,951,998	8,241,884
Professional and special services	1,513,185	1,133,487
Rentals	1,072,776	942,821
Transportation and communications	1,051,002	942,737
Accommodation	924,917	557,301
Construction and/or acquisition of machinery and equipment	875,988	750,150
Utilities, materials and supplies	332,541	454,377
Purchased repair and upkeep	188,557	396,227
Information	173,724	192,557
All other expenditures	52,380	59,002
	15,137,068	13,670,543
Administration:		
Personnel	1,249,968	1,176,707
Accommodation	215,093	94,496
Construction and/or acquisition of machinery and equipment	193,586	92,875
Transportation and communications	181,617	221,876
Professional and special services	157,140	231,220
Utilities, materials and supplies	49,431	50,958
Purchased repair and upkeep	33,747	18,521
Rentals	24,445	79,944
All other expenditures	13,641	10,816
Information	12,032	37,483
	2,130,700	2,014,896
Total cost of operations	18,511,032	17,108,089
Non-tax revenue		
Refunds of previous years' expenditure	21,735	698,092
Services and service fees	6,340	10,450
Proceeds from sales	3,761	968
	31,836	709,510
Net cost of operations (Note 3)	18,479,196	16,398,579

The accompanying notes are an integral part of this statement.

Approved by:

K. J. THORNEYCROFT
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and objective

The Canadian Aviation Safety Board was established in 1984 under the Canadian Aviation Safety Board Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Board is to advance aviation safety by: identifying safety deficiencies as evidenced by aviation occurrences; conducting independent investigations and, if necessary, public inquiries into aviation occurrences in order to make findings as to their contributing factors and causes; and reporting publicly on its investigations and public inquiries and on the findings in relation thereto and by making recommendations designed to eliminate or reduce safety deficiencies. The Board's expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

3. Parliamentary appropriation

	1987-88	1986-87
	$	$
Vote 60 (Vote 50 in 1986-87)	14,660,300	14,342,000
Lapsed	89,808	345,377
	14,570,492	13,996,623
Statutory contributions to employee benefit plans	1,522,000	1,397,000
Use of appropriation	16,092,492	15,393,623
Add: services provided without charge by Government departments	2,418,540	1,714,466
Deduct: non-tax revenue	31,836	709,510
Net cost of operations	18,479,196	16,398,579

Canadian Aviation Safety Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Concluded*

4. Services provided without charge by Government departments

	1987-88	1986-87
	$	$
Treasury Board (employer's share of health insurance premium)	173,700	174,929
Supply and Services Canada (administration of cheque issue)	32,000	20,939
Transport Canada (flight services and aircraft rental)	975,109	807,257
Public Works Canada (accommodation and accommodation alteration)	1,236,431	710,141
Labour Canada (administration of workers' compensation)	1,300	1,200
	2,418,540	1,714,466

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the audit committee of the Centre.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Centre's financial statement, considered in its entirety, presents fairly, in accordance with stated accounting policies, the Centre's financial transactions.

Approved by:

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Secretary Treasurer

June 28, 1988

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY
AND
THE MINISTER OF LABOUR

I have examined the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Centre for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 3, 1988

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditure		
Operations		
Salaries and employee benefits	5,162,376	5,189,521
Transportation and communications	532,382	567,187
Utilities, materials and supplies	522,231	311,161
Information	431,480	347,398
Accommodation	358,873	318,111
Furniture, equipment and leasehold improvements	215,486	204,134
Professional and special services	184,191	222,803
Purchased repair and upkeep	177,105	188,008
Rentals	61,113	88,074
Employee termination benefits	1,500	77,770
	7,646,737	7,514,167
Administration		
Salaries and employee benefits	301,770	351,175
Governors, executive board, and committees	198,460	213,121
Travel	20,405	26,808
Professional and special services	13,512	6,778
Utilities, materials and supplies	224	
	534,371	597,882
	8,181,108	8,112,049
Revenue credited to the vote	187,257	63,611
Net cost of operations (Note 3)	7,993,851	8,048,438

The accompanying notes are an integral part of this statement.

Approved by:

HONOURABLE MARTIN O'CONNELL
Chairman

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Secretary Treasurer

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and purpose

The Centre was established on April 20, 1978 under the Canadian Centre for Occupational Health and Safety Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditure on a cash basis.

3. Parliamentary appropriations

	1988	1987
	$	$
Labour		
Vote 15 (1987—Vote 30)	7,665,000	8,063,645
Supplemented by Treasury Board Vote 5	19,109	
	7,684,109	8,063,645
Amount lapsed	257	286,121
Total use of appropriations	7,683,852	7,777,524
Add: services provided without charge by Government departments	309,999	270,914
Net cost of operations	7,993,851	8,048,438

4. Fixed assets and accumulated depreciation

The accounting policies of the Government of Canada do not require the capitalization of fixed assets. The Centre maintains internal controls to safeguard assets and they are depreciated over their useful lives.

Fixed assets at cost	March 31, 1987	Acquisitions	Disposals	March 31, 1988
	$	$	$	$
Computer equipment	2,203,666	162,028	2,951	2,362,743
Furniture and equipment	962,488	53,458	22,640	993,306
Leasehold improvements	632,719			632,719
	3,798,873	215,486	25,591	3,988,768

Accumulated depreciation and amortization	March 31, 1987	Depreciation and amortization	Decrease	March 31, 1988
	$	$	$	$
Computer equipment	1,218,961	364,527	2,951	1,580,537
Furniture and equipment	643,098	117,910	18,436	742,572
Leasehold improvements	632,719			632,719
	2,494,778	482,437	21,387	2,955,828

5. Liabilities

	March 31, 1988	March 31, 1987
	$	$
Accounts payable and accrued liabilities	386,592	485,918
Accrued vacation pay	173,243	162,505
Provision for employee termination benefits	53,087	33,698
	612,922	682,121

Director of Soldier Settlement

DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE B TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Economic Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Economic Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the Chief executive officer of the Council.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement.

The Council's financial services division develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by an internal audit function, established in compliance with the Treasury Board/Office of the Comptroller General standards for internal audit in the Government of Canada. The Council also seeks to ensure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions for the year ended March 31, 1988.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions and reporting requirements, both internal and external. With an internal computerized financial reporting and control system, the Council has realized achievements in more accurately forecasting for future initiatives and in the provision of financial information for decision-making purposes.

Approved by:

ROBERT WOODS
Senior financial officer

SCOTT A. McKAY
Senior full-time financial officer

June 24, 1988

AUDITOR'S REPORT

TO THE ECONOMIC COUNCIL OF CANADA
AND THE
PRIME MINISTER OF CANADA

I have examined the statement of operations of the Economic Council of Canada for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 24, 1988

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditure		
Operations		
Salaries and employee benefits	5,774,562	5,750,076
Accommodation	734,825	833,322
Professional and special services	731,685	793,214
Office furniture and equipment	263,506	239,206
Office stationery and supplies	225,499	185,204
Communications	207,340	194,652
Publicity, publication of reports and studies	202,901	217,323
Travel and removal	171,561	128,232
Rental of equipment	160,267	56,600
Repair of office furniture and equipment	34,995	31,337
Renovations	17,258	30,931
Miscellaneous	14,602	9,558
	8,539,001	8,469,655
Administration		
Salaries and employee benefits	742,716	683,953
Executive Council expenditures	367,424	281,970
Employee termination benefits	175,587	158,500
Professional and special services	146,778	107,843
Travel	23,560	29,690
	1,456,065	1,261,956
	9,995,066	9,731,611
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	5,362	3,959
Miscellaneous	285,261	124
	290,623	4,083
Net cost of operations (Note 3)	9,704,443	9,727,528

The accompanying notes are an integral part of this statement.

Approved by the Council:

JUDITH MAXWELL
Chairman

ROBERT WOODS
Director, Finance and Administration

Economic Council of Canada—*Concluded*

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and objective

The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act.

The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

The Council's operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government of Canada's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1988	1987
	$	$
Privy Council		
Vote 20	8,464,000	7,992,000
Supplemented by Treasury Board		
Vote 5		83,000
	8,464,000	8,075,000
Lapsed	307,759	191,839
	8,156,241	7,883,161
Statutory contributions to employee benefit plans	966,000	888,000
Total use of appropriations	9,122,241	8,771,161
Add: services provided without charge by Government departments	872,825	960,450
Less: non-tax revenue	290,623	4,083
Net cost of operations	9,704,443	9,727,528

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with these financial statements, unless indicated otherwise.

The Board's financial service group develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have not been examined by the Auditor General. The Auditor General has however, examined financial statements of the Board prepared on an accrual basis of accounting and has expressed the opinion that such financial statements present fairly, in conformity with stated accounting policies, the Board's financial position as at March 31, 1988.

Approved by:

J. J. LEVERT
Executive Director

CHARLES BERGERON
Financial officer

July 21, 1988

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Revenue		
Sale of fish	3,650	4,017,950
Expenditures		
Purchase of fish		3,839,229
Warehousing and handling		159,048
		3,998,277
(Profit from) trading operations	(3,650)	(19,673)
Interest income	(17,806)	(19,480)
Other income	(52)	(277,121)
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 8)	169,428	145,835
Cost of (profit from) operations	147,920	(170,439)

The accompanying notes are an integral part of this statement.

RECONCILIATION OF NET COST OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Net cost of operations on the accrual basis of accounting	151,031	120,584
Less: decrease in inventories	3,376	12,905
Add: increase (decrease) in accounts receivable	265	(278,118)
Net cost of operations	147,920	(170,439)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority, objective and operation

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule B to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board. Funding of Board operations is done under lapsing authority from Parliament.

2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

Fisheries Prices Support Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

(c) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1987-88	1986-87
	$	$
Department of Fisheries and Oceans		

4. Inventories on hand at year end, valued at the lower of cost or net realizable value

	1988	1987
	$	$
Mackerel products		3,376

5. Receivables on hand

	1988	1987
	$	$
Accounts receivable	173,274	173,009

6. Canned mackerel program

In 1987-88, the Board's only activity was to act as an agent for the procurement of canned mackerel. Unlike 1986-87 this program was funded in its entirety in 1987-88 by way of an advance from the Canadian International Development Agency(CIDA). CIDA provided an advance of $3,500,000, the Board paid $2,212,718 for the acquisition, storage and delivery of the mackerel, and the balance of $1,287,282 was returned to CIDA.

Due to the nature of this agency relationship with CIDA, the Board carried out the transactions on CIDA's behalf and for CIDA's use and thus, did not hold lawful possession of the goods. As such, no sales, cost of goods sold or warehousing and handling transactions are recognized in the March 31, 1988 statement of operations in relation to this agency arrangement, except for the disposition of the opening inventory of $3,376.

7. Accounts receivable

During 1985-86, an account receivable for $168,645 was converted from a trade account receivable to a long-term receivable. A signed agreement between the producer and the Board calls for equal repayments of principal over 5 annual payments commencing in December 1987.

The agreement calls for interest to be paid from December 1984 on the outstanding balance owed to the Board. Interest is due annually on December 31 of each year and the Board has received $58,657 in interest as of December 31, 1987.

8. Administrative services provided without charge by the Department of Fisheries and Oceans

	1988	1987
	$	$
Salaries	140,723	133,988
Honoraria	3,450	2,250
Travel	15,627	7,269
Other	9,628	2,328
	169,428	145,835

Fisheries Prices Support Board—*Continued*

AUDITOR'S REPORT

TO THE FISHERIES PRICES SUPPORT BOARD
AND THE
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Fisheries Prices Support Board as at March 31, 1988 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987	EQUITY OF CANADA	1988	1987
	$	$		$	$
Accounts receivable (Note 4)			Balance at end of the year	173,274	176,385
Short-term	173,274	38,093			
Long-term		134,916			
Inventory		3,376			
	173,274	176,385		173,274	176,385

Approved by the Board:

HAROLD COLLINS
Chairman

Fisheries Prices Support Board—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Revenues		
Sales (Note 3)	3,607	4,017,993
Expenses (Note 3)		
Cost of goods sold	3,376	3,852,134
Warehousing and handling		158,996
	3,376	4,011,130
Income (loss) from trading operations	231	6,863
Interest income	18,166	18,388
Net income from trading operations	18,397	25,251
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 5)	169,428	145,835
Cost of operations financed from the Consolidated Revenue Fund	151,031	120,584

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Cash provided by (used in):		
Operating activities		
Trading operations		
Net income from trading operations	18,397	25,251
Decrease (increase) in accounts receivable	(265)	278,119
Decrease in inventory	3,376	12,905
Remittance to Consolidated Revenue Fund	21,508	316,275

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority, objective and operation

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule B to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Accounting policies

The Board follows the accrual basis of accounting.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

Inventories are recorded at the lower of cost and net realizable value.

3. Canned mackerel program

In 1987-88, the Board's only activity was to act as an agent for the procurement of canned mackerel. Unlike 1986-87 this program was funded in its entirety in 1987-88 by way of an advance from the Canadian International Development Agency (CIDA). CIDA provided an advance of $3,500,000, the Board paid $2,212,718 for the acquisition, storage and delivery of the mackerel, and the balance of $1,287,282 was returned to CIDA.

Due to the nature of this agency relationship with CIDA, the Board carried out the transactions on CIDA's behalf and for CIDA's use and thus, did not hold lawful possession of the goods. As such, no sales, cost of goods sold or warehousing and handling transactions are recognized in the March 31, 1988 statement of operations in relation to this agency arrangement, except for the disposition of the opening inventory of $3,376.

The Board has agreed to act as an agent for CIDA again in 1988-89.

4. Accounts receivable

During 1985-86, an account receivable for $168,645 was converted from a trade account receivable to a long-term receivable. A signed agreement between the producer and the Board calls for equal repayments of principal over 5 annual payments commencing in December 1987.

The agreement calls for interest to be paid from December 1984 on the outstanding balance owed to the Board. Interest is due annually on December 31 of each year and the Board has received $58,657 in interest as of December 31, 1987. Interest earned by the Board but not paid by the producer has been accrued in these financial statements. Interest earned from January 1, 1988 to March 31, 1988 amounted to $4,629.

A final payment of $173,523, covering principal ($168,645) and interest was received on April 5, 1988.

5. Administrative services provided without charge by the Department of Fisheries and Oceans

	1988	1987
	$	$
Salaries	140,723	133,988
Travel and honoraria	19,077	9,519
Other	9,628	2,328
	169,428	145,835

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's Corporate Management Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

Approved by:

A. BELLIVEAU
Director, Corporate Management

GUY D'ALOISIO
Chief, Financial Services

June 30, 1988

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND THE
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statement of operations of the Medical Research Council for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 17, 1988

Medical Research Council—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Expenditure		
Grants and Scholarships (Schedule)		
Grant programs	141,198	135,133
Personnel support programs	27,883	27,946
Other activities	733	888
University-industry programs	653	23
	170,467	163,990
Operations		
Salaries and employee benefits	1,659	1,613
Employee termination benefits	18	2
Travel (Note 6)	741	599
Professional and special services	314	232
Accommodation	267	263
Publications	189	135
Communications	115	117
Furniture and equipment	54	153
Materials and supplies	51	49
Equipment repair and maintenance	43	33
	3,451	3,196
Administration		
Salaries and employee benefits	867	739
Accommodation	60	59
Communications	60	54
Travel (Note 6)	58	75
Professional and special services	56	25
Furniture and equipment	28	73
Materials and supplies	27	23
Publications	26	50
Equipment repair and maintenance	23	21
	1,205	1,119
	175,123	168,305
Non-tax revenue		
Refunds of previous years' expenditure	176	282
Net cost of operations (Note 3)	174,947	168,023

The accompanying notes and schedule are an integral part of this statement.

Approved by Management:

A. BELLIVEAU
Director, Corporate Management

Approved by the Council:

P. BOIS
President

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and purpose

The Medical Research Council was established in 1969 by the Medical Research Council Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis. This practice is in accordance with the Government's PAYE accounting policy.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1988	1987
	(in thousands of dollars)	
Department of National Health and Welfare		
Vote 70—Grants	170,473	163,989
Lapsed (overexpended)	6	(1)
	170,467	163,990
Vote 65—Operating expenditure	3,946	3,644
Lapsed	9	8
	3,937	3,636
Statutory contributions to employee benefit plans	336	307
Total use of appropriations	174,740	167,933
Add: services provided without charge by Government departments	383	372
Less: non-tax revenue	176	282
Net cost of operations	174,947	168,023

Medical Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Continued*

4. Trust funds

As provided for in Section 15.1 of the Medical Research Council Act, the Council administers a number of trust funds separately from its activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

(a) In 1974, the Council received $75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

(b) In 1985, the Council received a distinguished award entitled "The St. Boniface General Hospital Research Foundation Award" which included an amount of $20,000. In recognition of the importance of the award, the Council, in agreement with the Foundation, decided to use the monetary portion of the award to establish a trust fund from which it could provide summer research scholarships to encourage graduate high school students, first year pre-med students and first and second year medical students to become involved in biomedical research. These awards are called "Farquharson Research Scholarships".

(c) In February 1986 the Federal Government announced, as part of a new "Matching Policy", that private sector contributors who wish to provide funds for medical research can channel their money either through universities or through the Medical Research Council. When the Council receives such monies, they must be placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these three funds are as follows:

	Dyskinesia and torticollis		Farquharson Research Scholarships		Donations for research	
	1988	1987	1988	1987	1988	1987
	$	$	$	$	$	$
Balance, beginning of year	88,681	82,326	14,656	20,000	101,719	
Add: donations received		27			200,000	100,000
interest received	6,060	6,328	710	956	2,989	1,719
Less: grants paid	11,050		6,300	6,300	251,719	
Balance, end of year	83,691	88,681	9,066	14,656	52,989	101,719

Medical Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1988—*Concluded*

5. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments as at June 17, 1988 are as follows:

	1988	1987
	(in thousands of dollars)	
Year of Payment		
1987-88		164,919
1988-89	174,865	110,283
1989-90	113,521	55,403
1990-91	59,301	22,904
1991-92	28,315	11,690
1992-93	14,896	4,349
1993-94	5,729	
1994-95	32	
	396,659	369,548

6. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 25 grant committees, 9 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1988	1987
	(in thousands of dollars)	
Operations:		
Grant committees	420	395
Award committees	82	63
Council/Executive	54	35
Peer review group	18	19
Standing committees	13	18
Other non-staff	67	12
Staff	87	57
	741	599
Administration:		
Advisory groups	52	55
Staff	6	20
	58	75

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Grant programs		
Grants-in-aid		
Operating	110,358	104,528
Equipment	2,914	3,768
Program grants	8,183	7,299
Development grants	4,462	4,365
Subject research development grants	203	355
Biotechnology development grants	271	318
MRC groups	12,158	11,086
Special projects	1,534	2,399
General research grants	1,115	1,015
	141,198	135,133
University-industry programs	653	23
Personnel support programs		
Salary support programs		
Career investigators	3,233	3,269
Scholarships	4,938	5,162
MRC scientists	2,138	1,824
Research training programs		
Centennial fellowships	1,164	1,097
Fellowships	10,130	10,212
Dental fellowships	187	130
Studentships	4,163	4,202
Biotechnology training awards	583	568
Farquharson research scholarships	914	903
Travel and exchange programs		
Visiting scientists	262	291
Visiting professorships	21	33
Travel grants	12	6
Symposia and workshops	138	249
	27,883	27,946
Other activities		
President's fund	185	179
Canadian Council on animal care	381	337
Site reviews and promotions	167	372
	733	888
	170,467	163,990

National Museums of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Museums of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Corporation. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements was derived from the financial statements as of March 31, 1988 as published in the annual report of the Corporation and that were audited by the Auditor General of Canada.

These financial statements were prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by frequent contacts between staff of the Corporation and of the Auditor General's Office. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

W. J. KOZAR
Assistant Secretary-General
Corporate Services

JOHN EDWARDS
Secretary-General

August 25, 1988

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Expenditure		
Operations		
Salaries and wages, other personnel costs	50,235	50,312
Accommodation	26,908	25,873
Professional and special services	17,192	7,985
Protective services	2,568	1,844
Travel	2,145	2,524
Office supplies and equipment	2,047	2,859
Repairs and upkeep of equipment	1,933	1,705
Materials and supplies	1,592	1,583
Communications	972	1,013
Rentals	531	1,061
Publications	867	486
Freight, express and cartage	499	800
Purchase of books	420	397
Advertising	358	256
Publishing and boutiques—Loss from operating (Schedule 2)	224	41
Postage	222	251
Accounting and cheque issue	209	122
Miscellaneous	20	14
	108,942	99,126
Grants and contributions		
National Programmes	5,261	8,395
National Gallery	1	1
	5,262	8,396
Capital expenditures	14,196	3,445
Purchase of objects for the collections of the Museums (Note 6)	1,620	1,593
	15,816	5,038
	130,020	112,560
Revenue		
Services and service fees	529	802
Refunds of previous years' expenditure	164	313
Other		4
	693	1,119
Net cost of operations	129,327	111,441

The accompanying notes are an integral part of this statement. The notes numbered 8, 9, 10 and 11 and Schedule 1 accompanying the audited financial statements included in this section are also an integral part of this statement.

RECONCILIATION OF NET COST OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Net cost of operations on the accrual basis of accounting	117,744	110,740
Add: purchase of fixed assets	14,196	3,445
accrued liabilities	527	(567)
increase in inventories	422	159
variation of suspense account		20
corrections to suspense account revenues		8
	15,145	3,065
Less: depreciation	3,503	2,338
decrease in accounts receivable	59	24
corrections to expenditures		2
	3,562	2,364
Net cost of operations	129,327	111,441

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

1. Authority and objective

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule B to the Financial Administration Act.

The Corporation's objective is to demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the Canadian Museum of Civilization, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Corporate Management and Corporate Services.

Operations, capital and grants and contributions are funded by budgetary lapsing authorities and employee benefits are authorized by statutory authorities.

2. Accounting policies

(a) Expenditure

Expenditure is accounted for on the accrual basis of accounting, except for employee termination benefits, vacation pay, and trust account transactions which are accounted for on the cash basis of accounting.

(b) Revenue

Revenue is accounted for on the cash basis of accounting in accordance with Government of Canada accounting policies.

(c) Capital purchases

Capital acquisitions are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in the operating expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to past service, contributions are expensed when paid.

(g) Publishing and boutique operations

Operating expenditure of publishing and boutiques do not include costs relating to personnel, travel, building maintenance, rent and utilities. These costs are included as general operating expenses.

3. Parliamentary appropriations

	1988			1987
	Gross	Credits	Net	Net
	$	$	$	$
Department of Communications				
Vote 70	70,272,128	1,232,470	69,039,658	70,724,363
Overexpended (lapsed)	(561,294)		(561,294)	1,373,290
Deferred	(1,735,967)		(1,735,967)	(983,974)
	67,974,867	1,232,470	66,742,397	71,113,679
Vote 75	23,075,197		23,075,197	
Lapsed	(505,224)		(505,224)	
	22,569,973		22,569,973	
Vote 80 (75 in 1987)	5,262,639		5,262,639	8,396,700
Lapsed	(842)		(842)	(363)
	5,261,797		5,261,797	8,396,337
Statutory—Contributions to employee benefit plans	7,227,000		7,227,000	6,092,000
Total use of appropriations	103,033,637	1,232,470	101,801,167	85,602,016

4. Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

Inventories on hand to year-end are as follows:

	1988	1987
	(in thousands of dollars)	
Books, pamphlets, replicas, etc.	1,663	1,201
Publications in process	200	240
	1,863	1,441

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988—*Concluded*

5. Fixed assets and accumulated depreciation

Had the previous accounting policies of the Corporation continued with respect to capitalization of fixed assets and recording depreciation, the balances would be as follows:

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Transferred to Dept. of Communications	Balance at end of year
	(in thousands of dollars)				
Leasehold improvements	4,968	2,373		57	7,284
Furniture and equipment	10,979	9,210	919	2,474	16,796
EDP equipment	2,277	2,367		601	4,043
Automotive	1,277	246	114	579	830
	19,501	14,196	1,033	3,711	28,953

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Transferred to Dept. of Communications	Balance at end of year
	(in thousands of dollars)				
Leasehold improvements	2,215	212		21	2,406
Furniture and equipment	5,173	2,316	919	1,138	5,432
EDP equipment	1,030	809		255	1,584
Automotive	737	166	114	257	532
	9,155	3,503	1,033	1,671	9,954

Useful lives have been estimated as follows:

Leasehold equipment	Term of the lease
Furniture and equipment	5-12 years
EDP equipment	5 years
Automotive	5 years

6. Purchase of objects for the collections of the Corporation

	1988	1987
	(in thousands of dollars)	
National Gallery of Canada	859	1,249
Canadian Museum of Civilization	532	187
National Museum of Natural Sciences	85	74
National Museum of Science and Technology	144	83
	1,620	1,593

SCHEDULE OF PUBLISHING AND BOUTIQUE OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Sales		
Publishing	342	501
Boutiques	890	1,035
	1,232	1,536
Cost of sales		
Publishing	308	800
Boutiques	1,148	777
	1,456	1,577
Loss	224	41

National Museums of Canada—*Continued*

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
OF THE
NATIONAL MUSEUMS OF CANADA

I have examined the balance sheet of National Museums of Canada as at March 31, 1988 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor of Canada

Ottawa, Canada
July 29, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Current		
Deposit with Receiver General for Canada	22,151	10,944
Accounts receivable	321	327
Inventories (Note 4)	1,863	1,441
Prepaid expenses	137	
	24,472	12,712
Trust account (Schedule 1)	1,405	1,290
Collections	1	1
Property and equipment (Note 5)	18,999	10,346
	44,877	24,349

LIABILITIES AND EQUITY	1988	1987
Current		
Accounts payable and accrued liabilities	13,250	8,686
Due to Government departments and other Crown Corporations	9,494	3,533
Deferred parliamentary appropriation (Note 6)	1,736	983
Current portion of accrued employee termination benefits	246	125
	24,726	13,327
Accrued employee termination benefits	3,968	4,498
Trust account (Schedule 1)	1,405	1,290
Equity	14,778	5,234
	44,877	24,349

Approved by Management:

JOHN EDWARDS
Secretary-General

W.J. KOZAR
Assistant Secretary-General

Approved by the Board:

SEAN B. MURPHY
Chairman

RODRIGUE TREMBLAY
Trustee

National Museums of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Expenses		
Operating (Schedule 2)	111,367	101,850
Grants	5,262	8,396
Purchase of objects for the collections of the Corporation (Note 7)	1,753	1,644
	118,382	111,890
Revenue	638	1,150
Cost of operations	117,744	110,740
Financed by:		
Parliamentary appropriations		
Operating expenditures (Note 6)	66,748	71,113
Grants (Note 6)	5,262	8,396
Capital (Note 6)	22,564	
Statutory—Contributions to employee benefit plans	7,227	6,093
	101,801	85,602
Services provided without charge by Government departments (Note 8)	28,219	26,958
	130,020	112,560
Excess of financing over cost of operations	12,276	1,820

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Balance at beginning of the year	5,234	4,533
Excess of financing over cost of operations	12,276	1,820
Fixed assets transferred to Department of Communications	(2,039)	
Revenue transferred to Receiver General for Canada	(693)	(1,119)
Balance at end of the year	14,778	5,234

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Operating		
Cost of operations	(117,744)	(110,740)
Items not affecting funds		
Depreciation	3,503	2,337
Services provided without charge by Government departments	28,219	26,958
Employee termination benefits	(530)	668
Increase of operating components of working capital	10,847	2,893
Revenue transferred to Receiver General for Canada	(693)	(1,119)
Funds applied to the operating activities	(76,398)	(79,003)
Investing		
Purchase of property and equipment	(14,196)	(3,445)
Financing		
Parliamentary appropriations	101,801	85,602
Increase in the deposit with Receiver General for Canada	11,207	3,154
Deposit at beginning of the year	10,944	7,790
Deposit at end of the year	22,151	10,944

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority, objective and operations

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule B to the Financial Administration Act.

The Corporation's objective is to demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the Canadian Museum of Civilization, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Corporate Management and Corporate Services.

2. Accounting policies

(a) Basis of accounting

Expenses and revenue are accounted for using the accrual basis of accounting, except for refunds of previous years' expenditure and the trust account which are recorded on a cash basis. Parliamentary appropriations are recorded in the year to which they apply.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

(c) Property and equipment

Property and equipment are carried at cost and depreciated using the straight-line method over their estimated useful lives as follows:

Equipment	5 to 12 years
Building renovations	25 years
Office furniture	5 to 10 years

Expenses related to the design and development of exhibits, and the fit-up of new accommodations excluding property and equipment, are charged to operations in the year they occur.

(d) Collections

Collections constitute the major portion of the Corporation's assets but are shown at a nominal value of $1,000 on the balance sheet because of the practical difficulties in reflecting them at a meaningful value. Objects purchased for the collections of the Corporation are recorded as expenses in the year of acquisition. Objects donated to the Corporation are not recorded in the books of accounts.

(e) Services provided without charge

Amounts for services provided without charge by Government departments are included in operating expenses.

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions.

(g) Publishing and boutiques operations

Operating expenses of publishing and boutiques, including costs relating to personnel, travel, transportation, advertising, building maintenance, rent and utilities, are included in general operating expenses.

(h) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Devolution

On May 21, 1987, the Minister of Communications announced the Government's decision to proceed with the phasing out of the National Museums of Canada (NMC). Consequently, the responsibilities, authority and accountability of the directors of the National Gallery of Canada, the National Museum of Science and Technology, the Canadian Museum of Civilization and the National Museum of Natural Sciences will be increased. Furthermore, legislation will be proposed to create four new institutions.

In addition, the majority of the staff, functions and resources of Corporate Services were devolved to the four museums as of April 1, 1988.

The National Programmes and associated support services provided by Corporate Services were transferred to the Department of Communications as of September 1, 1987 pursuant to a Privy Council Order (PC 1987-1776).

Appropriation Act No. 4 of 1987 authorized the transfer of $11.4 million from Vote 70 ($8.3 million) and Vote 80 ($3.1 million) of NMC to the Department of Communications. Commitments of $5.1 million were also transferred to the Department of Communications. These commitments are not reflected in the financial statements for 1987-88.

In addition to the appropriations transferred for operating expenses and grants, assets with a net book value of $2,039,000 were also transferred to the Department of Communications.

4. Inventories

	1988	1987
	(in thousands of dollars)	
Books, pamphlets, replicas and other materials	1,663	1,201
Publications in process	200	240
	1,863	1,441

5. Property and equipment

	1988			1987
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Equipment	14,597	4,776	9,821	5,250
Building renovations	7,284	2,406	4,878	2,753
Office furniture	7,072	2,772	4,300	2,343
	28,953	9,954	18,999	10,346

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

6. Parliamentary appropriations

	Operating expenditures		Grants		Capital	
	1988	1987	1988	1987	1988	1987
			(in thousands of dollars)			
Department of Communications						
Vote 70	68,243	67,332				
Vote 75					24,163	
Vote 80			5,263	8,396		
Deferred from the previous year	983	1,041				
Supplemented by Treasury Board						
Vote 5		2,217				
Vote 10	100	133				
	69,326	70,723	5,263	8,396	24,163	
Amount overexpended (lapsed)	(842)	1,373	(1)		(1,599)	
Amount deferred	(1,736)	(983)				
Amount used	66,748	71,113	5,262	8,396	22,564	

The amount deferred represents the funds available for the purchase of objects for the collections of the Corporation until the end of the next year.

Vote 70 includes an amount of $16,696,000 (1987—$4,420,000) and Vote 75 includes an amount of $17,600,000 for the fit-up and exhibit development for the new Museums of Civilization and Aviation, and the National Gallery.

7. Objects for the collections of the Corporation

	1988	1987
	(in thousands of dollars)	
Parliamentary appropriation deferred from the previous year	983	1,041
Parliamentary appropriation received	2,506	2,045
	3,489	3,086
Purchase of objects for the collections of the Corporation		
National Gallery of Canada	859	1,290
Canadian Museum of Civilization	660	187
National Museum of Natural Sciences	88	74
National Museum of Science and Technology	146	93
	1,753	1,644
Transferred to operating expenditures		(459)
Parliamentary appropriation deferred to the following year	1,736	983

8. Services provided without charge by Government departments

	1988	1987
	(in thousands of dollars)	
Accommodation	26,908	25,873
Employee insurance premiums	1,068	940
Accounting and cheque issue service	209	122
Employee compensation payments	34	23
	28,219	26,958

9. Purchase of a major collection

During the year, the National Museum of Natural Sciences entered into a number of agreements to purchase a privately-held mineralogical collection. The potential total cost of the project including the cost of the collection, the services of professional fund-raisers, and related developmental costs could reach $7,000,000 over a period of three years if all purchase options are exercised. In 1987-88, the actual expenditures associated with the project totalled $402,986.

10. Commitments

In addition to the agreements mentioned in Note 9, at March 31, 1988, the Corporation had entered into various agreements for a total of approximately $7,945,687. The future minimum payments during the next 2 years are as follows:

	$
1989	5,065,494
1990	2,880,193

11. Fit-up of new accommodations

(a) The Corporation has received Treasury Board approval for fit-up and exibit development funds associated with a number of new building projects. A summary of actual and approved levels of expenditures is set out below:

	1986-87	1987-88	1988-89	1989-90
	(in thousands of dollars)			
Budget	4,420	34,296	36,701	24,916
Actual	4,791	31,277		

(b) The Canadian Museums Construction Corporation Inc. (CMCC) is providing on a cost recovery basis certain services to the Canadian Museum of Civilization related to the design, supply and installation of elements of exhibition development and fit-up work. In addition, regarding the fit-up program of the National Gallery of Canada, CMCC is providing project management services on a cost recovery basis and is directing the work of the consultant designers and construction managers.

National Museums of Canada—*Concluded*

SCHEDULE OF TRUST ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

SCHEDULE 1

	1988	1987
Receipts		
Gifts and bequests	568	662
Grants under Section 29 of the Cultural Property Export and Import Act	19	383
Interest income	73	53
	660	1,098
Disbursements		
Purchase of objects for the collections of the Corporation	294	162
Other	251	240
	545	402
Excess of receipts over disbursements	115	696
Balance at beginning of the year	1,290	594
Balance at end of the year, represented by deposit with Receiver General for Canada	1,405	1,290

SCHEDULE OF OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

SCHEDULE 2

	1988	1987
Personnel costs	49,708	50,880
Accommodation	26,908	25,873
Professional and special services	15,680	7,588
Depreciation	3,503	2,337
Protective services	2,568	1,844
Travel	2,132	2,519
Office supplies and equipment	2,043	2,856
Repairs and upkeep of equipment	1,933	1,705
Materials and supplies	1,592	1,575
Design and display	1,310	368
Communications	972	1,013
Publications	807	513
Rentals	531	1,060
Freight, express and cartage	491	791
Purchase of books	419	397
Advertising	348	255
Postage	220	251
Accounting and cheque issue service	209	122
Publishing and boutiques—Profit (Schedule 3)	(29)	(108)
Miscellaneous	22	11
	111,367	101,850

SCHEDULE OF PUBLISHING AND BOUTIQUES OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

SCHEDULE 3

	1988	1987
Sales		
Publishing	359	426
Boutiques	870	1,035
	1,229	1,461
Cost of sales		
Publishing	578	699
Boutiques	622	654
	1,200	1,353
Profit	29	108

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's finance branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and to safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statement of the Council continue to evolve to meet the challenges of our changing environment. The Council's finance branch made further strides this past year to better its cash management practices and financial management reporting.

A new automated accounts receivable system was implemented, improving the management of the Council's receivables and speeding up the collection process through better reporting. The NRC also participated in a pilot project to test some of the latest in relational database technology. The results so far look very promising and should lead to more flexible and timely financial management reporting.

Approved by:

J. K. PULFER
Senior financial officer

M. K. PAWLOWSKI
Senior full-time financial officer

July 25, 1988

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditure		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the Municipal Grants Act	3,091,986	2,593,000
International affiliations	271,089	585,974
	3,363,075	3,178,974
Contributions		
Assistance to industry	63,043,215	66,842,308
TRIUMF project	25,899,846	26,092,846
National Optics Institute	8,422,951	
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,863,577	2,602,030
James Clerk Maxwell Telescope	1,840,431	
Other	1,480,720	2,655,524
Biotechnology Research Program	1,446,000	938,774
Energy projects		5,526,420
	108,359,815	107,836,876
Capital		
Space Science Program and Space Station	39,198,273	22,633,575
Minor capital expenditures	22,613,027	20,766,188
Major Capital Replacement Program	11,972,850	7,208,381
Other	2,912,544	5,432,800
Biotechnology Research Institute	2,094,207	10,335,936
Institute for Manufacturing Technology	758,840	1,004,970
Advanced Teleoperator System		598,058
	79,549,741	67,979,908
Operations		
Salaries and employee benefits	140,965,859	136,604,593
Termination benefits	2,348,227	10,480,454
Utilities, materials and supplies	39,751,217	33,715,080
Rentals	28,921,690	30,179,138
Professional and special services	16,670,413	19,080,351
Transportation and communications	8,866,293	7,360,574
Information	4,374,324	4,212,318
Other	50,147	203
	241,948,170	241,632,711
Administration		
Salaries and employee benefits	23,295,901	22,838,086
Termination benefits	191,226	2,256,882
Utilities, materials and supplies	7,632,378	7,604,640
Transportation and communications	5,118,785	5,204,209
Rentals	5,062,562	4,844,189
Professional and special services	4,487,798	4,787,726
Information	161,073	86,664
Other	19,758	17,687
	45,969,481	47,640,083
	475,827,207	465,089,578
Revenue		
Revenue credited to the vote		
Service fees	15,969,421	15,468,085
Sales of publications	4,006,557	3,782,247
Transfer from previous years' Special Funds	720,000	4,980,000
	20,695,978	24,230,332
Non-tax revenue		
Refunds of previous years' expenditure	2,904,119	1,364,962
Other	26,127	50,719
	23,626,224	25,646,013
Net cost of operations	452,200,983	439,443,565

The accompanying notes are an integral part of this statement.

National Research Council of Canada—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and purpose

The National Research Council of Canada was established under the National Research Council Act 1966-67 and is a departmental corporation named in Schedule B to the Financial Administration Act. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1988			1987
	Gross	Credits	Net	Net
	$	$	$	$
Vote 10	237,714,510	18,804,510	218,910,000	216,778,743
Lapsed	692,859		692,859	131,281
	237,021,651	18,804,510	218,217,141	216,647,462
Vote 15	81,928,468	1,891,468	80,037,000	67,363,000
Lapsed	2,378,727		2,378,727	60,092
	79,549,741	1,891,468	77,658,273	67,302,908
Vote 20	115,843,000		115,843,000	110,918,000
Lapsed	7,483,185		7,483,185	3,081,124
	108,359,815		108,359,815	107,836,876
Statutory contributions to employee benefits plans	23,396,000		23,396,000	21,072,000
Total use of appropriations	448,327,207	20,695,978	427,631,229	412,859,246
Add: services provided without charge by the Council and other Government departments	27,500,000		27,500,000	28,000,000
Less: non-tax revenue		(2,930,246)	2,930,246	1,415,681
Net cost of operations	475,827,207	23,626,224	452,200,983	439,443,565

4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1988	1987
	$	$
Current:		
Outside parties	1,261,131	1,131,698
Government of Canada	3,537	3,981
	1,264,668	1,135,679

5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1988	1987
	$	$
Balance, beginning of year	268,699	63,587
Payments made	178,106	13,140
Monies received	260,278	218,252
Balance, end of year	350,871	268,699

National Research Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Concluded*

6. Contingent liabilities

In connection with its operations the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to $308,507.

7. Contractual obligations

The Council has commenced capital expenditure programs aggregating $35,295,000 ($9,696,000 in 1988-89, $5,120,000 in 1989-90 and $460,000 in 1990-91) for the modernization and extension to its laboratories and modernization of its computer equipment. To March 31, 1988 the Council has spent $20,019,000 on the programs.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement, unless indicated otherwise.

The Council's directorate of finance and administration develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

FRED TURNER
Comptroller, Finance and Administration
(Senior full-time financial officer)

GILLES JULIEN
Executive Director and Treasurer
(Senior financial officer)

June 30, 1988

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND THE
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 16, 1988

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditure		
Grants and scholarships (Schedule I)		
Research base	203,767,037	196,430,470
Scholarships and fellowships	53,221,848	54,176,386
Targeted research	52,994,598	49,821,553
General research support and other activities	16,274,942	7,636,214
	326,258,425	308,064,623
Operating		
General administration		
Salaries	5,097,096	4,800,079
Employee benefits	800,000	773,000
Termination benefits		146,401
	5,897,096	5,719,480
Professional and special services	1,929,557	2,157,904
Accommodation, administrative and other services provided without charge by Government departments and agencies	1,230,000	1,199,380
Travel, transportation and communications	679,624	576,602
Information	669,053	522,088
Rentals	330,020	389,874
Equipment repair and maintenance	309,833	241,279
Computer, furniture and other equipment	266,785	424,244
Office supplies	167,755	155,366
	11,479,723	11,386,217
Council and its committees		
Travel, transportation and communications	1,293,994	1,280,005
Honoraria, professional and special services	387,383	251,216
Office supplies, rentals and information	18,844	9,035
	1,700,221	1,540,256
	13,179,944	12,926,473
	339,438,369	320,991,096
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	612,610	667,315
Miscellaneous	1,272	
	613,882	667,315
Net cost of operations (Note 3)	338,824,487	320,323,781

The accompanying notes and schedules are an integral part of this statement.

Approved by the Council:

A. W. MAY
President

GILLES JULIEN
Executive Director and Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1988

1. Authority and objective

The Council was established in 1978 by the Natural Sciences and Engineering Research Council Act, and is a departmental corporation named in Schedule B to the Financial Administration Act. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure as disbursed. All other expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge from Government departments and agencies are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current year. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

3. Parliamentary appropriations

	1988	1987
	$	$
Science and Technology		
Vote 25	11,480,000	12,273,000
Transferred to Vote 30		836,000
Lapsed	330,056	482,907
	11,149,944	10,954,093
Vote 30	326,258,500	307,232,500
Transferred from Vote 25		836,000
Lapsed	75	3,877
	326,258,425	308,064,623
Statutory contributions to employee benefit plans	800,000	773,000
Total use of appropriations	338,208,369	319,791,716
Add: services provided without charge by Government departments and agencies	1,230,000	1,199,380
Less: non-tax revenue	613,882	667,315
Net cost of operations	338,824,487	320,323,781

Natural Sciences and Engineering Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1988—*Concluded*

4. Commitments

As at year end, the Council had the following commitments in respect of grants and scholarships which have been approved for payment in future years, subject to the provision of funds by Parliament and final approval by the Council:

	March 31	
	1988	1987
	(in millions of dollars)	
Year of payment		
1987-88		294.9
1988-89	306.8	160.4
1989-90	161.2	73.5
1990-91	76.3	10.0
1991-92	8.2	1.7
1992-93	2.7	
	555.2	540.5

5. Grants and scholarships administered and disbursed for Government departments, agencies and organizations outside the Government

Grants and scholarships administered and disbursed by the Council on behalf of Government departments, agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from lapsing funds entrusted to it by Government departments and agencies.

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1988	1987
	$	$
Balance, beginning of year	295,052	108,761
Funds received	586,512	582,206
Interest received	36,445	
	918,009	690,967
Less: disbursements	468,502	395,915
Balance, end of year, represented by deposit with Receiver General for Canada	449,507	295,052

6. Donation trust fund

This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council.

	1988	1987
	$	$
Balance, beginning of year	32,620	31,050
Donations received	30,000	30,150
	62,620	61,200
Less: disbursements	21,428	28,580
Balance, end of year, represented by deposit with Receiver General for Canada	41,192	32,620

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1988 — SCHEDULE I

	1988	1987
	$	$
Research base		
Operating grants	159,336,672	151,195,964
Collaborative research initiatives	12,164,462	10,138,484
Equipment grants	22,262,479	25,415,758
Infrastructure grants	10,003,424	9,680,264
	203,767,037	196,430,470
Scholarships and fellowships		
Undergraduate research awards	5,512,360	7,257,793
Postgraduate scholarships	30,396,746	29,481,363
Research fellowships	17,312,742	17,437,230
	53,221,848	54,176,386
Targeted research		
Strategic grants	31,227,654	31,963,856
University-industry programs	21,766,944	17,857,697
	52,994,598	49,821,553
General research support and other activities		
General research grants	9,566,023	1,974,445
International activities	861,805	869,530
Other general support	5,847,114	4,792,239
	16,274,942	7,636,214
	326,258,425	308,064,623

SCHEDULE OF GRANTS AND SCHOLARSHIPS ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS, AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1988 — SCHEDULE II

	1988	1987
	$	$
Visiting fellowships		
Energy, Mines and Resources Canada	1,158,494	1,082,080
Agriculture Canada	1,087,649	1,206,667
Fisheries and Oceans Canada	594,652	815,054
National Research Council Canada	498,831	451,111
National Defence	387,078	321,267
Environment Canada	244,580	315,379
Health and Welfare Canada	193,166	228,415
Communications Canada	119,994	146,364
Atomic Energy of Canada Limited	13,215	89,933
	4,297,659	4,656,270
NATO science fellowships		
North Atlantic Treaty Organization	455,287	305,982
CIDA/NSERC research associateships		
Canadian International Development Agency	218,625	226,360
Industrial Research Chairs		
Environment Canada	214,900	110,000
University-industry programs		
Cooperative R & D Grants		
Energy, Mines and Resources Canada	25,000	
	5,211,471	5,298,612

Science Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Science Council of Canada (hereafter called Council) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the audit and review committee of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement and the notes have been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions. Council is constantly reviewing its policies and practices in order to improve its standards of accounting and financial management.

Approved by:

GENE NYBERG
Secretary of Council and Director of Communication

GERALDINE KENNEY-WALLACE
Chairman

June 27, 1988

AUDITOR'S REPORT

TO THE SCIENCE COUNCIL OF CANADA
AND THE
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of operations of the Science Council of Canada for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1988

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditure		
Operations		
Salaries and employee benefits	1,533,850	1,435,312
Employee termination benefits	13,259	25,769
Professional and special services	408,084	365,280
Accommodation	193,336	418,150
Council members' travel	147,711	121,844
Publication of reports and studies	128,347	134,477
Travel and transportation	92,155	103,003
Utilities, materials and supplies	58,578	49,738
Telecommunications	38,811	55,305
Furniture and equipment	28,896	4,290
Purchased repair and maintenance	27,301	34,790
Rental of equipment	19,871	16,163
Miscellaneous	225	354
	2,690,424	2,764,475
Administration		
Salaries and employee benefits	320,549	304,958
Accommodation	37,166	43,744
Training and memberships	1,833	5,190
Travel	587	1,315
	360,135	355,207
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	938	
Net cost of operations (Note 3)	3,049,621	3,119,682

The accompanying notes and schedule are an integral part of this statement.

Approved:

GENE NYBERG
Secretary of Council and Director of Communication

GERALDINE KENNEY-WALLACE
Chairman

Science Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1988

1. Authority and objective

The Council was established in 1966 by the Science Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The Council's operating expenditure is funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

The objective of the Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

2. Accounting policies

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of office furniture and equipment are charged to expenditure in the year of purchase.

(c) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as non-tax revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

3. Parliamentary appropriations

	1988	1987
	$	$
Ministry of State for Science and Technology		
Vote 35	2,494,000	2,388,000
Supplemented by Treasury Board		
Vote 5	37,500	13,000
Vote 10	2,700	3,600
	2,534,200	2,404,600
Lapsed	223	1,092
	2,533,977	2,403,508
Statutory contributions to employee benefit plans	248,000	222,000
Total use of appropriations	2,781,977	2,625,508
Add: services provided without charge by Government departments	268,582	494,174
Less: non-tax revenue	938	
Net cost of operations	3,049,621	3,119,682

4. Bequest

The Council received a bequest to be used to promote the study of humanities, as the Council may see fit, and for educational purposes generally. The transactions relating to this account, which are not included in the statement of operations, are as follows:

	1988	1987
	$	$
Balance, beginning of year	345,885	
Principal received during the year	1,299	325,545
Interest received during the year	26,785	20,340
Balance, end of year, represented by deposit with Receiver General for Canada	373,969	345,885

5. Comparative figures

The amounts for the statement of operations for 1987 presented for comparative purposes have been restated to conform to the 1988 presentation.

SCHEDULE OF AMOUNTS ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES WHICH ARE NOT INCLUDED IN THE STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988 — SCHEDULE

	1988	1987
	$	$
Ministry of State for Science and Technology		
Canada/Japan joint study of complementarity in the field of science and technology	50,000	
Methodology for developing R&D targets and strategies on an industry-by-industry basis	20,000	
Preparation of background material and reports for the National Conference on technology and innovation	6,336	
Management of the National Science and Technology policy forum in Winnipeg		13,926
Preparation of a report on emerging sensor technology		2,000
Natural Sciences and Engineering Research Council of Canada		
Listing of broad priority topics for precompetitive university research refined and finalized during a series of National Workshops	113,374	
Environment Canada		
Matching funding to support Council's water study public workshops	20,000	
Assistance toward Council's water study component "Groundwater"	10,000	
Energy, Mines and Resources		
Assistance toward Council's water study component "Groundwater"	5,000	
International Joint Commission		
Assistance toward Council's water study component "Groundwater"		10,000
Department of Communications		
Assistance toward preparatory work for meeting on Information Economy		3,000
	224,710	28,926

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the audit and review committee of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

Approved by the Council:

P. CHARTRAND
A/Director, Financial and Administrative Services

G. BOULIANE
Treasurer

June 30, 1988

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND THE
SECRETARY OF STATE OF CANADA

I have examined the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1988

Social Sciences and Humanities Research Council— *Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Expenditure		
Grants		
Research grants	25,554	20,163
Fellowships	17,935	23,571
Strategic grants	8,943	7,835
Research communication grants	5,653	7,161
Negotiated grants	3,395	3,876
International relations grants	1,564	1,543
Matching incentives	841	
Special grants	394	235
Jules and Gabrielle Léger fellowship		40
	64,279	64,424
Operations		
Salaries and employee benefits	2,868	2,715
Accommodation	475	432
Expenditure for Council and its committees	305	401
Professional and special services	201	143
Acquisition of office furniture and equipment	190	151
Communications and travel	137	126
Material and supplies	120	163
Advertising and publication	100	62
Postage and freight	89	70
Repairs and maintenance	69	6
Rental of facilities and equipment	41	61
Program evaluation	28	76
Employee termination benefits		11
	4,623	4,417
Administration		
Salaries and employee benefits	1,251	1,236
Accommodation	204	203
Acquisition of office furniture and equipment	82	68
Professional and special services	75	54
Material and supplies	44	53
Postage and freight	38	31
Repairs and maintenance	38	8
Communications and travel	32	34
Rental of facilities and equipment	18	28
Advertising and publication	6	2
Other	1	
Employee termination benefits		24
	1,789	1,741
	70,691	70,582
Non-tax revenue		
Refunds of previous years' expenditure	763	756
Net cost of operations (Note 3)	69,928	69,826

The accompanying notes are an integral part of this statement.

Approved by the Council:

PAULE LEDUC
President

GASTON BOULIANE
Treasurer

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and objective

The Council was established in 1977 by the Social Sciences and Humanities Research Council Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditure is recorded on an accrual basis, in accordance with the Government's Payables at Year End accounting policy, except for employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by other Government departments are included in operating expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1988—*Concluded*

3. Parliamentary appropriations

Parliamentary appropriations are recorded when used and any amount not used lapses in accordance with Section 30 of the Financial Administration Act. Appropriations are as follows:

	Grants		Operating expenditure	
	1988	1987	1988	1987
	(in thousands of dollars)			
Secretary of State				
Main Estimates				
Vote 25	62,279	57,524		
Vote 20			5,141	5,698
Supplementary Estimates (E)	2,000			
Supplementary Estimates (A)		6,300		
Supplementary Estimates (C)		600		(600)
Contributions to employee benefit plans			575	542
	64,279	64,424	5,716	5,640
Amounts lapsed				
Amount not used			(2)	(79)
Reserve allotment			(86)	(140)
Total use of appropriations	64,279	64,424	5,628	5,421
Add: services provided without charge by other Government departments			784	737
Deduct: non-tax revenue			(763)	(756)
Net cost of operations	64,279	64,424	5,649	5,402

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to $93,423 (1987—$148,530) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of $250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, are as follows:

	1988	1987
	(in thousands of dollars)	
Balance, beginning of year	290	295
Add—Interest earned	21	22
Less—Fellowships paid	(40)	(27)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	271	290

(c) Special Trust Fund

This trust fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust fund, which are not included in the statement of operations, are as follows:

	1988	1987
	(in thousands of dollars)	
Balance, beginning of year	18	41
Add—Donation received	25	13
—Interest earned		2
Less—Fellowships paid	(37)	(38)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council	6	18

(d) Matching grants: Incentive payment

The Government's objectives in introducing the matching policy are to increase, in partnership with the private sector, the level of funding for university research, and to encourage stronger research collaboration between the two sectors.

When the matching funds policy was developed, the Social Sciences and Humanities Research Council indicated its intention to pay the universities an incentive based on the matching grants claimed by the Council for the first two years of the program. For the first year (1987-88) these incentive payments to universities totalled $841,000.

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1988 are payable as follows:

	(in millions of dollars)
1989	53.9
1990	14.7
Subsequent years	5.2
	73.8

The Director, The Veterans' Land Act

THE DIRECTOR, THE VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE B TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control.

This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and that the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement, unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General performed an audit on the financial statement for the year ended March 31, 1988 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the financial transactions of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

MICHEL LEULLIER
Secretary

FERNAND TREMBLAY
Chairman

June 30, 1988

AUDITOR'S REPORT

TO THE MINISTER OF THE ENVIRONMENT

I have examined the statement of operations of The National Battlefields Commission for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Commission for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the statement of operations applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 27, 1988

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditures		
Ex-gratia payments (Note 7)	329,986	660,865
Operations		
Salaries and benefits	769,610	687,260
Employee termination benefits	24,351	10,279
Professional services	264,344	245,553
Maintenance	164,348	149,268
Fixed assets	160,371	121,226
Utilities, materials and supplies	146,433	131,900
Rentals	30,501	34,643
Transportation and communications	20,139	15,701
Information	12,791	39,136
	1,592,888	1,434,966
Administration		
Salaries and benefits	200,987	188,242
Professional services	61,917	47,573
Accounting services provided without charge by a Government department	4,600	4,600
	267,504	240,415
Total expenditures	2,190,378	2,336,246
Non-tax revenue		
Fines and penalties	17,241	16,699
Sale of equipment and supplies	1,926	14,294
Miscellaneous	2,817	6,287
	21,984	37,280
Net cost of operations (Note 3)	2,168,394	2,298,966

The accompanying notes are an integral part of this statement.

Approved by Management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

FERNAND TREMBLAY
Chairman

The National Battlefields Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and objective

The Commission was established in 1908 under an Act respecting The National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

The Commission is a departmental corporation named in Schedule B to the Financial Administration Act.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the following accounting policies:

(a) Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are accounted for when paid.

(b) Acquisitions of fixed assets, supplies and small tools are charged to operating expenditures in the year of purchase.

(c) Expenditures include estimated amounts for services provided without charge by a Government department and for contributions to employee benefit plans funded by the statutory vote of the Parks Canada Program.

(d) Receipts are recorded on a cash basis.

(e) Contributions to the superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Parliamentary appropriation

	1988	1987
	$	$
National Battlefields Commission— Operating expenditures		
Vote 30	2,055,000	2,332,000
Lapsed	(2,622)	(81,536)
Use of appropriation	2,052,378	2,250,464
Add: contributions to employee benefit plans funded by the statutory vote of the Parks Canada Program	133,400	81,182
services provided without charge by a Government department	4,600	4,600
Less: non-tax revenue	(21,984)	(37,280)
Net cost of operations	2,168,394	2,298,966

4. Supplies inventory

As at March 31, 1988, the supplies inventory held by the Commission was valued at $37,635 ($37,352 as at March 31, 1987). The value of the inventory has been established using the weighted average cost method.

5. Fixed assets

The cost of fixed assets under the responsibility of the Commission is as follows:

	March 31, 1987	Additions	Disposals	March 31, 1988
	$	$	$	$
Land	724,710			724,710
Roadways, driveways and landscaping	1,029,431	64,673		1,094,104
Buildings	356,309	22,557		378,866
Equipment	864,808	73,141	12,795	925,154
	2,975,258	160,371	12,795	3,122,834

6. Special land and historical object purchase fund

Funds have been received from provincial and municipal governments and other administrations for the purpose of acquiring certain land and historical objects. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund. As at March 31, 1988, the balance of this special fund amounts to $141,917 ($132,041 as at March 31, 1987) and is on deposit with the Receiver General for Canada. Interest earned during the year then ended amounted to $9,876 ($9,281 in 1987).

7. Ex-gratia payments

It has been decided to retain the exemption from grants in lieu of real estate taxes on federally owned park land in urban areas contained in the Municipal Grants Act. To compensate for the cessation of grants previously paid, the Treasury Board has approved ex-gratia payments corresponding to the 1985 municipal taxes for the year 1985-86, no more than $^2/_3$ of those taxes for the year 1986-87 and no more than $^1/_3$ of those taxes for the year 1987-88, with payments to cease thereafter.

8. Contractual obligation

In the course of its activities, the Commission has entered into a maintenance contract of a total value of $372,800 including the renewed option year. The annual payments under this agreement are as follows:

	$
1988-89	119,000
1989-90	123,800
1990-91	130,000

9. Contingent liabilities

In connection with its operations, the Commission is the defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Commission.

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT REPORT

In connection with the recording of financial transactions in the Accounts of Canada and the reporting of financial information to be included in the Public Accounts, relating to Agricultural Products Board for the year ended March 31, 1988, we make the following representations, based on the best of our knowledge and belief.

We have prepared the accompanying financial statements of the Agricultural Products Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of data in these financial statement rests with the Board.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements are based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by periodic internal audits. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

A. E. PROULX
Secretary-Manager

GILLES LAVOIE
Chairman

June 30, 1988

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditure		
Purchases, processing and carrying charges		
Grapes	2,942,684	5,107,683
Administration	36,285	101,931
	2,978,969	5,209,614
Revenue		
Non-tax revenue		
Sale of commodities		
Grapes	1,679,778	4,123,716
Canned vegetables	225,000	225,000
Processed fruits	75,000	75,000
Raspberries		244,140
Refunds of previous year's expenditure		42,460
	1,979,778	4,710,316
Net cost of operations	999,191	499,298

The accompanying notes are an integral part of this financial statement.

RECONCILIATION OF NET COST OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Net cost of operations on the accrual basis of accounting	1,691,874	2,529,623
Less: decrease in inventories	1,713,148	
increase in accrued expenses	655,652	1,027,657
decrease in accrued revenues		1,044,465
	(676,926)	457,501
Add: increase in accrued revenues	1,676,117	
increase in inventories		41,797
Net cost of operations	999,191	499,298

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1988

1. Authority and objective

   The Agricultural Products Board (the Board), which was established in 1951, operates under the authority of the Agricultural Products Board Act and comprises four members appointed by the Governor in Council.

   The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

2. Accounting policies

   The financial statement has been prepared using the following accounting policies:

   (a) Expenditure recognition

   All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy.

   (b) Revenue recognition

   Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

   (c) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

   (d) Refunds of previous years' expenditure

   Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriation

	1988	1987
	$	$
Department of Agriculture		
Vote 5	2,964,077	5,190,334
Add: services provided without charge by Government departments	14,892	19,280
Less: non-tax revenue	1,979,778	4,710,316
Net cost of operations	999,191	499,298

Agricultural Products Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1988—*Concluded*

4. Accounts and notes receivable

At year end, amounts receivable from outside parties for the sale of commodities are as follows:

	1988	1987
	$	$
Current	1,791,823	1,730,367
Long-term	617,888	1,225,522
Total accounts and notes receivable	2,409,711	2,955,889

5. Inventories

Inventories on hand at year end valued at the lower of cost and net realizable value are as follows:

	1988	1987
	$	$
Grape products	2,028,184	3,741,332

6. Losses in excess of the amount authorized

The Board has incurred losses to March 31, 1988 of $121,000 in excess of the maximum amount authorized by the Governor in Council in respect of the Surplus 1986 Ontario Grapes Program. The Board will seek Governor in Council approval for lossses incurred in excess of the maximum amount originally approved.

Agricultural Products Board—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1988 and the statements of operations and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1988 and the results of its operations and the changes in its equity for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

As explained in Note 3, the Board has entered into an agreement requiring that an agent provide a trust account in a chartered bank for the receipt and disbursement of funds received from the Board and of funds received from the sale of grapes in respect of the Surplus 1986 Ontario Grapes Program. During the year ended March 31, 1987, an amount of $4,360,000, recorded as a use of parliamentary appropriation by the Board, was deposited in this trust account and disbursed for purposes of the Program. During the year ended March 31, 1988, a further $2,951,969 (1987—$1,104,251) comprising proceeds from the sale of grapes, refunds of processing costs and interest was also deposited to this account. Of this latter amount, $1,943,686 (1987—$914,939) was later disbursed from the trust account for purposes of the Program. The Agricultural Products Board Act requires that all expenditures for the purposes of the Act be paid out of moneys appropriated by Parliament. The Financial Administration Act requires that public money be deposited to the credit of the Receiver General.

In addition, as explained in Note 6, the Board has exceeded, by $121,000, the limit for losses authorized by the Governor in Council in respect of the Surplus 1986 Ontario Grapes Program.

In my opinion, because the Board has entered into an agreement which resulted in a trust account being maintained for the receipt and disbursement of public money and because the Board has exceeded the limit for losses authorized by the Governor in Council in respect of the Surplus 1986 Ontario Grapes Program as described in the preceding two paragraphs, the related transactions of the Board that have come to my notice during my examination of the financial statements have not been in accordance with the Appropriation Acts for 1987-88, the Financial Administration Act and regulations and the Agricultural Products Board Act.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 30, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Cash held by agent (Note 3)	2,411,607	189,312
Accounts and notes receivable		
—Current portion of long-term notes	675,000	300,000
—Province of Ontario		386,595
—Trade	1,116,823	1,043,772
Inventories (Note 4)	2,028,184	3,741,332
	6,231,614	5,661,011
Long-term		
Notes receivable (Note 5)	617,888	1,225,522
	6,849,502	6,886,533

LIABILITIES AND EQUITY	1988	1987
	$	$
Accounts payable	460,472	1,078,733
Refundable contribution by the Province of Ontario	1,273,913	
Equity of Canada	5,115,117	5,807,800
	6,849,502	6,886,533

Approved by:

A. E. PROULX
Secretary-Manager

GILLES LAVOIE
Chairman

Agricultural Products Board—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Sales		
Grapes and grape products	4,145,267	3,760,237
Raspberry concentrate		244,140
	4,145,267	4,004,377
Cost of sales		
Grapes and grape products	5,390,172	5,504,840
Raspberry concentrate		244,140
	5,390,172	5,748,980
Loss on sales	1,244,905	1,744,603
Provision for inventory write-down (Note 4)	2,224,730	2,993,530
Recovery of loss on grape product sales from the Province of Ontario	(1,703,108)	(2,157,424)
Interest earned	(122,188)	(153,017)
Bad debts written off	11,250	
Loss from operations	1,655,589	2,427,692
Administrative expenses	36,285	101,931
Loss for the year	1,691,874	2,529,623

STATEMENT OF EQUITY FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Equity at beginning of the year	5,807,800	7,838,125
Loss for the year	(1,691,874)	(2,529,623)
Services provided without charge by Government departments	14,892	19,280
Parliamentary appropriation used	2,964,077	5,190,334
Receipts remitted to the Consolidated Revenue Fund	(1,979,778)	(4,710,316)
Equity at end of the year	5,115,117	5,807,800

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and objective

The Agricultural Products Board (the Board), which was established in 1951, operates under the authority of the Agricultural Products Board Act and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

2. Accounting policies

The Board follows the accrual basis of accounting.

Inventories are valued at the lower of cost and net realizable value.

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity and Note 3.

3. Monies administered in trust

The Board has entered into agreements with the Ontario Grape Growers' Marketing Board (OGGMB) requiring that the OGGMB provide, through a public accounting firm, accounting services to the Board and trust accounts in a chartered bank for the receipt and disbursement of funds received from the Board, funds from the sale of surplus products and funds received from the Province of Ontario in respect of the Surplus 1986 and 1987 Ontario Grapes Programs.

For the Surplus 1986 Ontario Grapes Program, an amount of $4,360,000 recorded as a use of parliamentary appropriation by the Board for the year ended March 31, 1987, and $1,793,000 received from the Province during the same year, were deposited in a trust account. For the year ended March 31, 1988, a further $2,951,969 (1987—$1,104,251) comprising proceeds from the sale of surplus products, refunds of processing costs and interest was also deposited to this account. Of this latter amount, $1,943,686 (1987—$914,939) was later disbursed from the trust account for purposes of the Program.

For the Surplus 1987 Ontario Grapes Program, an amount of $2,760,000 recorded as a use of parliamentary appropriation by the Board, and $2,760,000 from the Province, were deposited in a trust account for disbursements for the purposes of the Program. A further $410,356 comprising proceeds from the sale of surplus products and interest was deposited to separate trust accounts established for receipts and the Board's share was periodically forwarded for deposit to the credit of the Receiver General.

4. Inventories

	1988		1987	
	Cost	Net realizable value	Cost	Net realizable value
	$	$	$	$
Grape products	4,252,914	2,028,184	6,734,862	3,741,332

The provision of $2,224,730 (1987—$2,993,530) for write-down of inventories to their net realizable value is reflected in the statement of operations.

5. Long-term notes receivable

Date of maturity	Interest terms	1988	1987
		$	$
December 31, 1992	Commercial bank prime per annum, non-compounding	617,888	775,522
May 4, 1988			450,000
		617,888	1,225,522

6. Losses in excess of the amount authorized

The Board has incurred losses to March 31, 1988 of $121,000 in excess of the maximum amount authorized by the Governor in Council in respect of the Surplus 1986 Ontario Grapes Program. The Board will seek Governor in Council approval for losses incurred in excess of the maximum amount originally approved.

7. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions.

The Medical Research Council provides secretarial and other administrative and technical services to the Board, including maintaining systems of financial management and internal control. Transactions are executed in accordance with the Queen Elizabeth II Canadian Research Fund Act and are properly recorded to maintain accountability of Government funds and to safeguard the Board's assets.

These financial statements have been examined by the Auditor General, his role being to express an informed opinion as to whether the Board's financial statements, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Board's financial transactions.

Approved by:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

June 23, 1988

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND THE
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1988 and the statements of operations and balance of fund and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Queen Elizabeth II Canadian Research Fund Act and by-laws of the Board.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 24, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Cash	4,955	1,953
Investment in Government of Canada securities (Note 4)	343,961	329,196
Accrued interest	39,231	28,337
	388,147	359,486

BALANCE OF FUND	1988	1987
	$	$
Balance at end of the year	388,147	359,486
	388,147	359,486

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—*Continued*

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Revenue		
Interest income	31,934	30,892
Expenses		
Visiting Professorships (Note 3)	2,041	5,018
Lecturer fees	1,215	1,476
Other	17	4
	3,273	6,498
Excess of revenue over expenses for the year	28,661	24,394
Balance of fund at beginning of the year	359,486	335,092
Balance of fund at end of the year	388,147	359,486

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities		
Excess of revenue over expenses for the year	28,661	24,394
Increase in accrued interest	(10,894)	(12,384)
Payment of scientist awards		(37,500)
	17,767	(25,490)
Investing activities		
Sale of Government of Canada securities	141,899	422,565
Purchase of Government of Canada securities	(156,664)	(405,059)
	(14,765)	17,506
Increase (decrease) in cash	3,002	(7,984)
Cash at beginning of the year	1,953	9,937
Cash at end of the year	4,955	1,953

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and purpose

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the Queen Elizabeth II Canadian Research Fund Act in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Act provided for an initial one million dollar appropriation from the Consolidated Revenue Fund and established the Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal. The Board manages and administers the Fund in accordance with and subject to the Act.

2. Accounting policies

Revenue from, and investment in, Government of Canada securities

The investment in Government of Canada securities is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized as revenue when the securities are sold. Interest income is recorded on an accrual basis.

Scientist awards and other expenses

Scientist awards are provided for in the year the awards are approved. Any subsequent increase or decrease in an award is accounted for in the year the increase or decrease is approved. Any awards cancelled subsequent to the year of approval are recognized as revenue in the year of cancellation. Refunds of unspent awards are recorded as revenue when received. Other expenses are recorded on an accrual basis.

Services provided without charge

The Medical Research Council provides the Board, without charge, with such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

3. Queen Elizabeth II Visiting Professorships

At a Board of Trustees meeting on March 20, 1985, a decision was taken not to offer any new scientist awards for the time being. At the same meeting, the Board approved the establishment of a Lectureship Award, to be known as the Queen Elizabeth II Visiting Professorship, to enable Canadian departments of pediatrics to invite scientists of international calibre to visit their departments. This is designed to help strengthen the departments' scientific and research efforts in childhood diseases. The first awards were made in 1986-87.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

4. Investment in Government of Canada securities

	1988			1987		
	Par Value	Cost	Market Value	Par Value	Cost	Market Value
	$	$	$	$	$	$
Government of Canada residuals	317,625	205,961	242,916	259,500	181,299	213,132
Government of Canada bonds	150,000	138,000	147,750	150,000	138,000	147,938
Government of Canada treasury bills				10,000	9,897	9,900
	467,625	343,961	390,666	419,500	329,196	370,970

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The securities held at March 31, 1988 bear interest at rates ranging from 6.75% to 11.14% a year. Since interest on Government of Canada residuals is paid only at maturity, the market price of these residuals takes into account accrued interest, current prevailing interest rates and the term to maturity.

Canadian Grain Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Grain Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. To fulfill its reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement, unless indicated otherwise.

The Department of Agriculture's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Commission's financial transactions.

The accounting system and financial statement of the Commission have evolved over the years to meet changing conditions.

Approved by:

GEORGE G. LEITH
Chief Commissioner

R.A. KULLMAN
Senior financial officer

June 20, 1988

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have examined the statement of operations of the Canadian Grain Commission for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Commission for the year ended March 31, 1988 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 20, 1988

Canadian Grain Commission—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditure (Schedule)		
Grants and contributions	6,172	421,395
Operations		
Salaries and employee benefits	34,207,200	33,167,240
Employee termination payments	399,215	268,602
Accommodation—Public Works Canada	2,252,787	2,005,877
Travel and relocation	1,431,014	1,221,963
Furniture and equipment	1,243,605	1,579,396
Utilities, materials and supplies	741,179	671,692
Professional and special services	369,634	338,067
Telecommunications	351,309	288,482
Equipment repair	281,583	236,625
Postage, freight and cartage	276,279	257,920
Publications issued	214,656	150,463
DSS accounting services	132,990	22,320
Facilities construction	75,529	477,800
Other rentals	57,306	131,974
Other	48,548	9,735
Tenant services	22,979	16,536
	42,105,813	40,844,692
Administration		
Salaries and employee benefits	1,975,239	1,814,567
Employee termination payments	90,030	174,982
Accommodation—Public Works Canada	206,672	159,437
Travel and relocation	184,816	168,554
Postage, freight and cartage	101,539	84,996
Publications issued	77,507	26,547
Materials and supplies	70,124	75,131
Telecommunications	66,634	58,914
Professional services	34,896	27,498
Furniture and equipment	27,554	33,685
Other	17,689	23,159
Facilities construction	432	22,912
	2,853,132	2,670,382
	44,965,117	43,936,469
Non-tax revenue (Schedule)		
Service fees	50,451,210	43,544,417
Licenses	154,025	143,755
Proceeds from sales	78,327	75,573
Refunds of previous years' expenditure	56,811	15,858
Other	13,894	3,503
	50,754,267	43,783,106
Cost of operations before Office of the Grain Futures Act	(5,789,150)	153,363
Grain Futures Act	97,145	74,619
Net cost of operations (Note 3)	(5,692,005)	227,982

The accompanying schedule and notes are an integral part of this statement.

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1988

1. Authority and objective

The Canadian Grain Commission was established under Section 3 of the Canada Grain Act (1970) to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. The Canadian Grain Commission operates under lapsing authority however, there are some personnel costs covered by statutory authorities.

The Commission exercises certain responsibilities under the following Acts and associated regulations in addition to the Canadian Grain Act:

Financial Administration Act
Grain Futures Act
Weights and Measures Act
Western Grain Stabilization Act
Western Grain Transportation Act
Inland Water Freight Rates Act

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Expenditure is recorded on the accrual basis for all goods received and services performed up to March 31, 1988, with the exception of termination payments and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with Government of Canada accounting policies. Revenue is credited directly to non-tax revenue.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Amounts representing services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriation

	1988	1987
	$	$
Department of Agriculture Vote 40 (Vote 35, 1986-87)—Program expenditure and contributions	42,037,000	43,311,000
Less: supplementary estimates	1,400,000	3,737,000
Amount lapsed	2,025,738	1,587,912
	38,611,262	37,986,088
Statutory—Contributions to employee benefit plans	5,329,000	5,093,000
Total use of appropriation	43,940,262	43,079,088
Add: services provided without charge by Government departments	1,122,000	932,000
Less: revenue credited to non-tax revenue	50,754,267	43,783,106
Net cost of operations including Office of the Grain Futures Act	(5,692,005)	227,982

Canadian Grain Commission—*Concluded*

NOTES TO STATEMENT OF OPERATIONS MARCH 31, 1988—*Concluded*

4. Accounts receivable

As at March 31, 1988, accounts receivable from outside parties for services provided by the Commission were $3,648,026 (1987—$4,078,239).

5. Lease commitments

Lease commitments under operating leases with terms of more than one year total $9,416,597. The future aggregate minimum lease payments by fiscal year are as follows:

	$
1989	2,440,858
1990	2,305,441
1991	2,278,315
1992	2,179,124
1993 and on	212,859

6. Contingent liabilities

The Commission has exercised its powers under Sections 36 and 38 of the Canada Grain Act in revoking licences which included the realization of posted securities. As a result, various claims and lawsuits have been brought against the Commission.

The Commission was given notice of a statement of claim that names the Commission as one of several Government departments who allegedly were negligent in the manner of testing of toxins contained in the winter wheat crops of 1980. Damages are claimed for storage costs and transportation costs incurred by reason of the alleged negligence.

In the opinion of management and legal counsel the losses, if any, cannot be determined at this time. Accordingly, no provision has been made in the accounts of the Commission.

Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as an operating expenditure in the year in which the settlement occurs.

NET COST OF OPERATIONS BY DIVISION FOR THE YEAR ENDED MARCH 31, 1988

SCHEDULE

	Inspection	Weighing	Statistics	Research	Administration	Total 1988	Total 1987
	$	$	$	$	$	$	$
Expenditure							
Grants and contributions				6,172		6,172	421,395
Operating	20,622,492	9,835,412	4,673,628	6,974,281	2,853,132	44,958,945	43,515,074
	20,622,492	9,835,412	4,673,628	6,980,453	2,853,132	44,965,117	43,936,469
Revenue							
Service fees	29,343,130	16,592,950	4,504,534		10,596	50,451,210	43,544,417
Licenses			154,025			154,025	143,755
Proceeds from sales	51,995		26,272		60	78,327	75,573
Refunds of previous years' expenditure	3,524	186	7,759	23	45,319	56,811	15,858
Other	11,222			205	2,467	13,894	3,503
	29,409,871	16,593,136	4,692,590	228	58,442	50,754,267	43,783,106
Cost of operations before Office of the Grain Futures Act	(8,787,379)	(6,757,724)	(18,962)	6,980,225	2,794,690	(5,789,150)	153,363
Grain Futures Act					97,145	97,145	74,619
Net cost of operations (Note 3)	(8,787,379)	(6,757,724)	(18,962)	6,980,225	2,891,835	(5,692,005)	227,982

SECTION 3

1987-88
PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

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Remissions of tax, fee or penalty

Note: this information is required by Section 17(8) of the Financial Administration Act.

CONSUMER AND CORPORATE AFFAIRS

Partial remission of trade mark fees:	$
Swabey Mitchell Houle Marcoux & Sher	1,025
Remissions of less than $1,000	2,475
	3,500
Partial remission of bankruptcy levies:	
Teacher's Investment and Housing Cooperative of British Columbia	454,984
Total Consumer and Corporate Affairs	458,484

FINANCE

PC 1987-2088, October 8, 1987, remits for the 1986 and subsequent taxation years, income tax, interest and penalties payable by certain limited partners who acquired an interest in named limited partnerships before November 1, 1986:

	$
Remissions	300,000[1]

PC 1987-2137, October 15, 1987, remission of customs duties on flame resistant nylon fabrics for tents, imported during the period from March 1, 1987 to March 31, 1988:

Remissions	250,000

PC 1987-2138, October 15, 1987, remission of anti-dumping duties on certain alloy tool steel bar imported during the period day 1 to December 31, 1987:

Simonds Cutting Tools	16,000

PC 1987-2178, October 22, 1987, remission of customs duties on artificial turf and rubber packing imported in 1983:

British Columbia Place	93,000

PC 1987-2179, October 22, 1987, continues the remission of customs duties on perfluorinated ion-exchange membranes for the production of chlorine or sodium hydroxide, imported during the period July 1, 1987 to June 30, 1990:

Remissions	300,000

PC 1987-2180, October 22, 1987, continues the remission of the customs duties on carbon fibres and filaments imported during the period July 1, 1987 to June 30, 1992:

Remissions	690,000

PC 1987-2227, October 29, 1987, continues the remission of the customs duties on ballet shoes imported by specified dance schools and ballet companies during the period July 1, 1987 to June 30, 1988:

Remissions	60,000

PC 1987-2624, December 17, 1987, remission of customs duties on machinery and equipment imported prior to June 30, 1990:

CAMI Automotive Inc.	12,000,000

PC 1987-2672, December 22, 1987, remission of customs duty on tires imported for each of four twelve month periods commencing on October 1, 1988:

Goodyear Canada Inc.	25,000,000

PC 1987-2673, December 22, 1987, remission of customs duty on tires imported for each of four twelve month periods commencing on October 1, 1988:

	$
Michelin Tires Canada Inc.	80,000,000

PC 1987-2674, December 22, 1987, remission of customs duty on tires imported for each of four twelve month periods commencing on October 1, 1988:

Uniroyal Goodrich Canada Inc.	19,500,000

PC 1988-192, February 4, 1988, partial remission of countervailing duty on grain corn imported from the United States after February 4, 1988:

Remissions	7,000,000

PC 1988-234, February 4, 1988, remission of customs duties and a portion of the sales tax on a range of goods imported prior to March 28, 1988 in connection with the XVth Olympic Winter Games:

Remissions	2,000,000

PC 1988-636, March 30, 1988, continues remission of the customs duties on synthetic netting used in growing mushrooms, imported during the period from January 1, 1984 to June 30, 1987:

Remissions	54,000

PC 1988-637, March 30, 1988, continues and expands the remission of customs duties on chemicals and photomasks for making semiconductor devices, imported during the period from January 1, 1987 to December 31, 1990:

Remissions	600,000
Total Finance	147,863,000

NATIONAL DEFENCE

Reimbursement of custom duties and taxes on early repatriation to Canada for service reasons:

	$
Angel HA	1,459
Bélanger JM	1,281
Collins GF	1,394
Cormier JI	1,304
Fenske AF	3,592
Furber AJ	1,424
Gagné JG	1,916
Goguen G	2,387
Harrison PG	1,577
Kimack JP	4,928
Lavallé G	1,076
McFetridge HC	1,511
Marshall JJ	1,681
Morisset JP	3,335
O'Reilly JB	3,508
Steele MJ	1,333
Tompkins RD	1,171
Trudeau JB	1,061
Wolfe GD	3,062
Remissions of less than $1,000	34,105
Total National Defence	73,105

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE

Remission of duties and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the year 1987-88 and where in all cases the amount was not less than $25:

	$
156149 Canada	3,151
3M Canada Incorporated	25,704
668631 Ontario Limited D/B/A	420,012
703212 Ontario Incorporated (Application)	2,272
A & B Sound Limited	19,567
A & F Music Limited	6,149
A & J Mixing Specialists	2,642
AAF Canada Limited	1,303
ABC Circle Films	7,327
ADP Dealer Services Limited	3,873
ADT Security Systems	6,579
AEG Bayly Incorporated	3,032
AH Robins Canada Incorporated	1,602
AIM Electronics Incorporated	2,043
AMF Tuboscope Company Pens Plan	2,341
AMP of Canada Limited	4,980
ATS	10,788
A Gorgi Masonry (1976) Limited	5,779
A Gropur Cooperative	4,299
Abbey Research Develop Limited	7,789
Abbott Laboratories	16,817
ABC Circle Films	140,114
Academy Security Systems	1,343
Accent Home Products Limited	34,437
Accuracy of Canada Limited	26,351
Accuride Canada Incorporated (Salary)	2,616
Acier Solac Limitée	10,672
Acme Steel Company of Canada	1,243
ACME Vacuum Cleaner	4,909
Acrylux Plastics	1,016
ACT Associates	3,057
Acuson (Mountainview Ca)	16,081
Adcom Electronics Limited	2,864
Advanced Military Logistics	2,141
AEL Microtel Limited	15,476
Aerial Recon. Surveys White	5,452
Aero Byte	2,655
Aero-Flo Manufacturing	10,576
Aeroquip Canada Incorporated	1,044
Agema Infrared Systems	5,664
Agence France Presse	5,246
Aims International Freight Incorporated	144,550
Ainsworth Electric Company Limited	1,053
Air BC Limited	97,982
Air Canada	51,804
Air King Limited	6,479
Air Liquid Canada Limited	34,399
Air Monitor Corporation	3,139
Air Products Canada Limited	6,254
Air Treads of Canada Limited	1,039
Airborne Paint Centre	2,498
Airborne Precision Avionics	5,321
Aircraft Appliances and Equipment Limited	1,741
Airvector Incorporated	1,097
Ait Monitor Corporation	1,650
Albany International Canada	1,188
Albarrie Canada Limited	2,479
Alberta Government Telephones	41,355
Alberta Governor Service Limited	1,140
Alberta Micro Electronic Centre	1,826
Alberta Urban Hospitals	1,070
Alcan Aluminium Limitée	10,943
Alcan Foil Products	12,582
Alcan Rolled Products	49,198
Alcatel Canada Incorporated	1,328
Alchem Incorporated	5,985
Alex Couture Incorporated	10,871
Alfa-Laval Limited	5,166
Algoma Steel Corporation Limited, The	2,186
All Set Design	1,494
Allan Crawford Associates Limited	229,934
Allen Bradley Canada Limited	2,979
Allen Bruce Talent	5,642
Allen Funk	10,477
Allergan Incorporated	2,352
Alliance Entertainment	4,385
Allibert Industry Limited	5,020
Allied-Signal Canada Incorporated	3,125
Almac Incorporated	3,471
Alternatives	1,945
Altos Computer Systems	5,657
Aluminium Company of Canada Limited	1,417
Aluminum Reduction	21,083
Amdahl Communications Incorporated	1,874
Amdahl Limited	1,096,944
American Farms	5,625
American Management Systems Incorporated	14,886
American Motors (Canada) Limited	49,524
American Sign & Indicator	8,730
American Sterilizer Canada	6,362
American West Airlines	2,988
Amerock Incorporated	25,343
AMF Canada Limited	8,673
Ammco Industrial Equipment Limited	1,130
Amoco Canada Petroleum Company Limited	17,629
Amoco Fabrics & Fibers Limited	2,268
Ampex Canada Incorporated	16,252
Anchor Cap & Closure Canada Limited	13,733
Anderson Greenwood Canada Limited	70,906
Anderson-Greenwood USA Incorporated	73,234
Andres Wines Atlantic Limited	1,174
Andrew Antenna Company Limited	6,759
Andrew Brzozowcz	1,072
Anglo Canadian Scientific Company Limited	10,453
Antone Productions Incorporated	8,466
Anzac Computer Equipment Canada	1,460
Apollo Computer (Canada) Limited	10,748
Apple Canada Incorporated	8,331
Appleton Mills	36,367
Applied Color Systems Incorporated	12,744
Applied Electronics Limited	45,891
Applied European Furn	19,675
Aptec Engineering Limited	9,599
Aquatec Incorporated	1,333
Arcair of Canada	1,363
Argus Telecom International	3,542
Armenian Film Foundation	6,392
Armstrong World Industry Canada Limited	43,224
Arrow Demolition Incorporated	6,159
Art Gallery of Ontario	1,613
Artek Systems Corporation	5,909
Artic Trans Limited	183,883
Arvid Machine Tools Limited	1,052
Asdor Limited	14,585
ASEA Limited	11,500
Ashbrook-Simon-Hartley/Shell Canada	66,334
Ashton-Potter Limited	2,429
Associated Graphic Systems	3,939
Associated Tube Industries Limited	3,066
Astro Dairy Products Limited	4,489
AT&T International Canada Incorporated	17,206
Atelco Incorporated	135,132
Atlantic Alarm Services Limited	6,122
Atlantic Packaging Products	3,197

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Atlas Copco Canada Incorporated	15,086
Atmospheric Environment Service	9,531
Atomic Energy of Canada Limited	3,982
Atuk Film Productions	2,923
Ault Foods Limited	5,441
Austin Company Limited, The	1,428
Automated Systems	3,680
Automation Tooling Systems Incorporated	4,476
Autorama 87	7,326
Autotrend Limited	8,511
Avco New Idea Farm Equipment	4,690
Axotec International Incorporated	1,525
Ayerst McKenna and Harrison Incorporated	3,217
B & B Tool & Mold	2,871
BBC Brown Boveri Canada Incorporated	39,326
BBC Engineering & Research Limited	1,122
BC Forest Products Limited	10,608
BC Hydro & Authority	3,602
BC Packers Limited	81,230
BC Telephone Company	22,119
BCTV	61,891
BG Controls Limited	1,684
BH Levelton & Associates Limited	29,393
BIS Banking Systems	3,029
BMI Refactories Incorporated	18,251
BMW Distributors Western	7,010
BP America	1,267
BTL, Division of Allectropac Incorporated	1,129
Baader Canada Limited	20,765
Babcock and Wilcox Industries Limited	105,466
Baldwin Piano Company	9,913
Ball City Foundry (Brantford) Limited	1,535
Bank of British Columbia	2,299
Bank of Canada	4,531
Barber Colman of Canada Limited	4,801
Barcana Limitée	4,000
Barmin Incorporated	1,747
Base Ten of Canada Limited	3,601
Baton Broadcasting	17,889
Battat Incorporated	35,840
Batten Technologies Limited	1,568
Bausch & Lomb Canada	8,849
Bay Concrete Products Limited	6,780
Bay Mills Limited	23,432
Bayer Canada Incorporated	6,601
Bazaar & Novelty Company	1,422
BBD Electronics	1,288
BC Place Stadium	2,947
BDM Broadcasting	2,505
Beaver Lilley Boreaux	243,147
Bechtel Canada Engineering	12,663
Beckers Kitchener	11,702
Beckley Chet	3,641
Beckman Instruments Incorporated	8,920
Bell & Howell Limited	37,048
Bell Canada	31,943
Bell Cellular Incorporated	29,510
Bell Northern Research Limited	44,788
Bell Productions	20,325
Bell Technical Services	9,921
Beloit Corporation Lenox Opérations	89,902
Beltone Electronics of Canada Limited	1,622
Bendix Avelex Incorporated	13,502
Bendix Electric	5,993
Bendix Safety Restraints Limited	22,570
Beneke Industries Limited	10,436
Bentley Refrigeration Services	17,007
Berkel Products Company Limited	1,249
Bestpipe Incorporated Division of Lake Ontario Cement	12,125
Big Drum Equipment Limited	1,144
Bill Code	6,711
Billy Graham Team Office	3,212
Binder Tool and Mold Incorporated	12,331
Bingham International Incorporated	3,268
Binney and Smith Canada Limited	81,963
Bio Recherche Limitée	23,156
Bird Machine	16,246
Black Clawson Kennedy Limited	1,245
Blackstone Industrial Products Limited	6,302
Blue Peter Steamships Limited	4,542
Bofors Nobelpharma Canada Incorporated	3,868
Bohler Brothers of America Incorporated	3,417
Boise Cascade Canada Limited	35,948
Bombardier Incorporated	1,649
Bonar Plastics Western Limited	10,090
Bourdeau Brothers	1,495
Bow Plastics Limited	4,212
Bowaters Mersey Paper Company	3,136
Bowen Tools Limited	3,363
Brac Productions	22,389
Brasserie O'Keefe	3,547
Brian Engineering	1,979
British American Bank Note	1,074
Britley House Corporation	1,007
Britt Food Equipment Incorporated	17,866
Broer Services Limited	18,763
Bronto Skylift North America	1,580
Brough, David	40,123
Brown Boveri Canada Incorporated	198,950
Brown Manufacturing Limited	3,937
Browning-Ferris Industries	11,862
Bruce Nuclear Power Development Site Service Centre	2,903
Bruel and Kjaer Canada	6,032
Brunswick Mining & Smelting Corporated	12,844
Buckhorn Canada Material Handling Products	11,338
Bucyrus-Erie Company of Canada Limited	35,132
Budd Canada Incorporated	1,259
Buhler-Miag (Canada) Limited	3,428
Burndy Incorporated	9,952
Burroughs Wellcome Limited	1,360
Burza Resources Limited	9,725
Butterfield Division Litton Canada Incorporated	1,270
Byrne Microtek Canada	2,213
Byrne Specialty Gases Incorporated	1,237
Bytex Corporation	2,356
Bytown Marine Limited	16,634
CAE Electronics Limited	14,630
CAT Squad Productions Incorporated	11,991
CB Engineering Limited	1,106
CBC	3,597
CD Nova Limited	4,878
CE Natco Limited	1,004
CH Heist (Canada) Limited	1,181
CIL Incorporated	6,411
CIM Data Systems	1,624
CIP Incorporée	16,213
CLT Plastics	1,138
CMS Equipment	1,393
CPF Dualam Limitée	11,368
CP Rail	904,462
CWS Corporation	1,309
Cabledata Limited	14,688
Cableshare Limited	4,304
Cablesystems Engineering (Rogers Cable TV)	6,559
Cadillac Motor Car	77,867
CAE Webster Limited	13,456
Cahmac International	1,185
Calcomp Sanders (CDA) Incorporated	5,758
Calgary Opera Association	16,021
Calgon Carbon Corporation	16,324

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
California Gold Racing Incorporated	3,165
Cambridge Stampings	1,188
Camco Incorporated	11,851
Camoplast Incorporated	7,647
Camp International	24,077
Campbell Soup Company Limited	2,164
Can Am Riggers	1,454
Can-Am Riggers Incorporated	2,433
Can Bar Incorporated	1,591
Canacast Incorporated	3,857
Canada Alloy Castings Limited	19,588
Canada Brick Company	2,162
Canada Packers Incorporated	13,072
Canada Plastics Containers Limited	5,870
Canada Wire & Cable Limited	3,716
Canada's Wonderland Limited	35,560
Canadian Airlines	2,213
Canadian Astronautics	1,693
Canadian Bank Note Company Limited	2,147
Canadian Blower/Canada Pump Limited	4,014
Canadian Bluebird Sales Company	4,764
Canadian Broadcasting Corporation	24,041
Canadian Coast Guard	24,197
Canadian Conference	13,004
Canadian Connector Corporation	5,219
Canadian Diamant Board Limited	7,437
Canadian Drives Limited	1,893
Canadian Electronics Services Limited	1,161
Canadian Feed Screws Manufacturing Limited	7,575
Canadian Fertilizers Limited	6,218
Canadian General Electric Company Limited	107,416
Canadian General Tower Limited	2,563
Canadian Grain Commission	6,034
Canadian Home Products Limited	3,025
Canadian Liquid Air	92,709
Canadian Marconi	13,058
Canadian Occidental Petroleum Limited	4,014
Canadian Opera Company	49,903
Canadian Outdoor Products	1,320
Canadian Oxygen Limited	2,165
Canadian Pacific Airlines	464,928
Canadian Pacific Limited	133,117
Canadian Pacific Railroads	10,178
Canadian Reynolds Metals Company	8,945
Canadian Sleever Incorporated	6,442
Canadian Thermos Products Limited	23,462
Canadian Timken Limited	1,560
Canadian Totalisator Company	45,085
Canadian Trans-Lux Corporation Limited	4,067
Canadian Worcester Controls Limited	2,001
Canamicro Distribution Incorporée	1,584
Cancart Containers	1,943
Cancer Control Agency of British Columbia	1,272
Cangeo Limited	2,546
Cannell Films of Canada Limited	17,460
Canon Canada Incorporated	7,591
Canplas Industries Limited	13,210
Canrep Incorporated	4,113
Canron Incorporated	10,765
Canstrip Limited	4,774
Cantech Corporation	6,825
Cantel Computer Corporation	1,174
Canterbury Coffee Corporation	14,307
Canterra Energy	2,307
Canyon Distributors	11,347
CAPA Software	1,970
Cape Breton Development Corporation	1,497
Cape Breton Precision Components	6,601
Capwell Plastics Limited	29,673
Carborundum Environmental Systems Canada Limited	7,203
Carino Concepts Incorporated	2,154
Carmody, Don Productions	40,886
Carrier Air Conditioning	18,058
Carrier Canada Limited	2,997
Casco Company	2,678
Case Communications Limited	10,629
Casual Importer	5,141
Cavalier Tool & Manufacturing Limited	2,944
CCL Industries Incorporated	7,804
Celanese Canada Incorporated	2,078
Celfort Limited Partnership	2,519
Center Tool and Mould Company Limited	26,844
Centoco Manufacturing Limited	1,145
Central Stampings	137,573
Centre Stage Company	2,707
CFTO TV Limited	21,973
Chadwick Baross Incorporated	8,213
Chalmers Investments	3,102
Champion Forest Products	19,125
Chance, A B of Canada Limited	4,148
Chapman Grain	13,948
Charan Industries Incorporated	18,532
Charles Carroll	3,267
Charles Downer & Company Limited	2,218
Chartwell Electronics	2,951
Chatham Plastics	12,432
Chemical Leaman Tank Lines Incorporated	12,540
Chemlawn Limited	9,308
Chemrock Cryo Genic	47,856
Chester Saylee	5,454
Chevron Canada Limited	10,942
Cheyenne Western Plastics	60,859
Chieftain Products Incorporated	12,366
Chip Clip Canada	7,978
Chisholm Machinery Sales Limited	1,053
Chromasco Limited	8,576
Chrysler Canada Limited	26,263
Chum Limited	3,269
Cie Générale Électrique du Canada Limitée	1,872
Cincinnati—Milacron Canada Limited	12,553
Cinetel Productions	11,644
Circle Productions Limited	4,753
Circo Craft Company	70,932
City of Calgary	25,153
City of Medicine Hat	1,370
City TV Division of Chum Limited	9,213
Clare Brothers Limited	3,871
Clark-Bowler Construction	22,061
Clay Mill Technical Systems	6,717
Clayton Environmental Consultants Limited	28,175
Clements Audio Systems	3,922
Club Price	14,518
CNC Machinery Limited	2,143
CNCP Telecommunications	1,076
Coastline Hovercraft Systems Incorporated	1,197
Coba Canada Limited	2,285
Cocktail Productions Walt Disney Company	18,977
Code-A-Folder Limited	21,393
Coded Communications Corporation	7,093
Coleco Canada Limited	5,874
Coleman Group, The	42,632
Coleman Group c/o Seahawk	1,432
Collins Canada Division	5,962
Color Bar	4,032
Columbia Frame Incorporated	43,334
Columbia Mold Incorporated	2,271
Columbia Pictures	18,116
Columbia Plastics Limited	1,437
Columbus McKinnon Limited	1,196
Comark Communications Incorporated	13,654

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Combustion Engineering Canada Limited	2,164
Combustion Engineering CDA Incorporated	54,695
Cominco Limited	3,328
Comlink Systems Incorporated	7,926
Commercial Electric Company Limited	1,596
Commercial Electronics Limited	1,120
Communications Technology Canada Limited	20,916
Complax Corporation, The	95,435
Composants J V Canada	19,110
Computer Consoles Incorporated	17,562
Computerland	2,706
Computing Devices	1,093
Comtrade Enterprises Limited	1,681
Con-Force Structures Limited	5,145
Conag Alignment Products Limited	3,708
Conair Aviation Limited	1,294
Conco Carriers	9,776
Conco Tellus	4,925
Concordia University	9,169
Concrete Pipe Company, Division Standard Industries	8,653
Confédération Caisses Populaires Desjardins	5,380
Coni Marble Manufacturing Limited	6,911
Conifair Aviation	5,134
Connestoga Rovers	6,917
Consolidated Bathhurst Incorporated	22,740
Consom Exp	2,483
Conspiracy of Love Films Incorporated	1,091
Consumers Glass Member of Etobicoke	4,185
Consumers Imco Incorporated	40,925
Contel Executone	3,012
Continental Can Canada Company	13,573
Contour Metal Production Limited	8,817
Contractors Machinery & Equipment	1,933
Contre-Valve Equipment	2,084
Control Data Canada Limited	76,443
Contrôles RTL Incorporée	2,172
Controtech Measurement Systems	3,519
Convex Computer Canada Limited	87,224
Conwall Manufacturing Incorporated	9,448
Cook Printing Canada Limited	1,485
Cooper Industries (Canada) Limited	4,750
Cooper Vision Incorporated	1,618
Core Laboratories Canada Limited	1,175
Corey Hart Equipment Management	78,112
Corporation de l'Opéra de Montréal	1,023
Corporation of the City of Toronto, The	13,493
Cortech Systems	16,613
Corunna Drilling Limited	12,595
Cosmair	1,374
Cosmétique Janine Jolicœur	4,177
Cottam Diecasting Limited	13,586
Counterpoint Computers	1,943
Country Club	1,916
Cowper Incorporated	8,625
Crawford Harvesting	1,207
Cray Canada Incorporated	9,887
Creative Workshop Limited	20,397
Criminal Law Prod	2,214
Crooks Mechanical	17,680
Cross, Joel	1,311
Crouse Hinds Canada Limited	9,974
Croven Crystals Limited	2,088
Crown Forest Industries Limited	16,595
Crowsnest Resources	1,008
CSSA Consultants Limited	4,122
Cummins America	1,623
Cummins Ontario Limited	1,070
Curtiss Wright of Canada Incorporated	3,293
Cusco Industries Limited	3,110
Custom Trim Limited	4,773
CWS Corporation (Cyovac)	3,700
CX System Division CX Corporation	12,232
Cyanamid Canada	34,127
D & V Plastics Incorporated	1,468
DBA Cubicomp Canada	6,592
DC Chrome Limited	5,920
DMA Industries Incorporated	34,410
DME Sales Limited	1,658
DMR Association Limited	1,543
DSMA International Incorporated	3,010
Dairy Producers Co-Op	9,311
Dalton Fenske & Friends	2,867
Danamark Limited	1,402
Daren Industries	2,337
Darling Duro Limitée	1,365
Darnell Incorporated	1,191
Data General Canada Limited	31,291
Data Plotting Services Incorporated	3,034
Data Point Canada Incorporated	1,912
Datagraphix OA Anacomp	13,915
Dateline Technology Incorporated	8,785
Dave Goehing	2,285
Dave Thomas	1,052
Davidson Instrument Panel Textron	8,180
Davidson Rubber Limited	2,163
Davlin Business Systems	4,858
DCP Canada Incorporated	7,816
De Laval Turbine Canada Limited	13,388
Dealer Information Systems	1,449
Defense Marketing Service	14,484
Degussa Canada Limited	7,332
Dehavilland Aircraft of Canada Limited, The	3,548
Delbrook Investments Limited	23,459
Delta Scientific Laboratory	1,350
Denison Potacan Potash Company	7,745
Dentech Limitée	2,600
Denton Harvesters	2,344
Department of Energy, Mines and Resources	185,111
Department of Environment	10,044
Department of Fisheries and Oceans	5,377
Department of Health and Welfare	3,970
Department of National Defence	166,238
Department of Supply and Services	1,588
Department of the Solicitor General	6,432
Department of Transport	23,545
Desourdy	3,907
Detnorske Veritas (Canada) Limited	24,744
Deutz-Allis Canada	3,246
Di-Chem Incorporated	1,538
Dickinson Manufacturing Company Limited	2,918
Dicom Medical Waste Systems	1,373
Dicomed Canada Limited	5,311
Didier Corporation de Produits	8,624
Die-X Limited	1,717
Diebold Company of Canada Limited	1,689
Dieffenbacher North America	4,723
Diemaco Incorporated	1,279
Diffracto Limited	9,663
Digital Equipment of Canada Limited	288,605
Dilor Industries	2,376
Dipix Technologies	3,955
Direct Promotions Limited	52,555
Disques America Incorporated	1,246
Doble Engineering Company	4,149
Dobson Harvesting & Trucking	10,733
Dofasco Incorporated	25,502
Doher Enterprises Limited	1,076
Domglas Incorporated	8,627
Dominion Automotive Industries	15,589
Dominion Bridge-Sulzer Incorporated	5,890

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Dominion Bridge, Unit of AMCA	30,271
Dominion Cellulose Limited	7,180
Dominion Malting Company Limited	10,672
Dominion Textile	2,810
Domtar Fine Papers Limited	54,153
Domtar Incorporated	4,785
Don Carmody Production Incorporated	41,479
Donco Carriers	39,103
Donn Canada Limited	10,132
Dopaco Canada Incorporated	1,172
Dorel Company Limited	7,293
Doug Henderson Sales	1,640
Dow Chemicals Canada Limited	15,915
Dresser Canada Incorporated	50,933
Dresser Clark	9,054
Dresser Industries Canada Limited	20,547
Dresser-Rand Canada Incorporated	3,583
Drummond Business Forms Limited	7,086
Dry Con Incorporated	11,093
Du Pont Canada Limited	22,360
Ducey Avionics Limited	1,085
Due West Sales Incorporated	9,903
Dumont Printing Incorporated	1,520
Duncan Instruments	4,085
Dunsnet Incorporated	4,640
Dupli-Color Canada Limited	2,508
Dupont Canada Incorporated	51,927
Duraco Products Incorporated	6,142
Duststop Filters Incorporated	2,158
Dy-4 Systems Incorporated	10,273
Dynapro Systems Incorporated	2,952
Dynatech Communications Limited	6,946
E-Leitz Incorporated	8,134
EB Eddy Forest Products Limited	5,514
EDO Canada Limited	20,536
EEV Canada Limited	7,163
EIL Instruments Incorporated	6,395
EMC Corporation Newton Mass	33,374
ER St Denis	4,123
ETI	1,831
EW Playford Limitée	1,080
Eagle Electric of Canada Limited	3,422
East Coast Marine Limited	3,594
Eastern Air Lines Incorporated	1,582
Eastman Chemical	4,493
Easton Sports Canada Division	2,666
Eaton Yale Limited	4,705
Ebco Industries Limited	18,220
Echo Mountain Resources Limited	5,390
Echoes in the Darkness Production	1,118
Econotech Services Limited	3,563
Edgewind Sales and Manufacturing Limited	33,907
Edmonton Opera Association	21,680
Edmonton Pipe Trades Educational Trust	6,355
Edmonton Sun	1,460
Educational Training Corporation	6,182
Effem Foods Limited	5,290
EG & G Idaho Incorporated	1,005
Eirich Machines Limited	3,536
Ekco Canada Limited	3,966
Eldon Industries of Canada	41,275
Electric Terminal Corporation of Canada	23,777
Electro Rent Corporation	166,749
Electrodesign Limited	9,702
Electrohome Limited	13,150
Electrolux Canada	6,049
Electronic Systems Incorporated	9,224
Electronics Canada Incorporated	14,722
Electronics Supplies Incorporated	1,957
Elektro-Thermit GMBH	6,483
Elm Plastics Limited	7,288
Emcon Emanation Control Limited	1,136
Emerson Electric Canada Limited	28,174
Enerfab Corporation	3,915
Energy Services Group	1,442
Engine Control Systems Limited	3,008
Engineered Fire Safety Limited	1,103
Entreprises Fopac Limitée	26,822
Entreprises Hamelin	11,901
Entreprises René Faure	19,141
Envirocon Limited	3,642
Eplett Dairies Company Limited	1,224
Equipment Tramac Limitée	5,398
Equus Management	71,262
Erco Division of Tenneco CDA Limited	1,280
Erdle Perforating Company Limited	2,352
Ericsson Network Systems	5,780
Ernest D Scullion	4,168
Ertl Canada Limited	2,661
Ervin Zecha	1,017
Escalator Handrail Company Incorporated	1,128
Esden Limited	1,076
Esko Industries Limited	1,280
Esso Chemical	9,913
Esso Petroleum	13,096
Esso Petroleum Canada Division IOI	1,556
Esso Resources	62,171
Ester Lauder Cosmetics Limited	10,811
Etco Manufacturing of Canada Limited	11,903
Eurocan Pulp & Paper Company Limited	50,226
Euroclean Canada Incorporated	3,204
European L P Furn	5,630
Europlastique Canada Limitée	1,557
Excel Metalcraft	1,711
Exco Engineering Division	22,626
Execaire Aviation Limited	3,348
Export Packers Company Limited	3,174
Export Tool & Weld Company	2,978
Exselect Engineering Limited	1,504
FB Tool & Die Limited	7,189
F Joseph Lamb Company Limited	60,354
Fabricated Plastics Limited	6,682
Factor Farms Limited	1,489
Fairbanks Films	12,184
Fairmont Railway Motors Limited	17,819
Falcon Tool & Die (1979)	4,948
Falconbridge Copper	1,233
Falk Canada Incorporated	1,406
Fauteux Building Supply	3,417
Fauver, JN (Canada) Limited	2,064
Fenco Engineering	46,187
Ferro-Technique Limited	3,810
Fiberglass Canada Incorporated	3,291
Fibronic International	9,586
Fike Canada Incorporated	1,164
Film Line Production Incorporated	58,388
Finning Tractor Company Limited	11,063
Firestone Canada Incorporated	19,401
Firestone Steel Products	2,060
Fisher Controls Company of Canada	59,038
Fisher Scientific Company Limited	6,189
Fitzpatrick Construction	22,438
Flakeboard Company Limited	1,425
Fleck Brothers Limited	1,298
Flexitallic Service Canada Incorporated	10,161
Flint Engineering	7,906
Fluke Electronics Canada Incorporated	15,222
Fonderie Magotteaux Canada	1,134
Forano Incorporated	5,887
Force III Productions	33,157

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Ford Motor Company of Canada Limited	93,958
Formatoop Manufacturing	5,965
Forsyth Rentals & Equipment	1,035
Foster Wheeler Limited	9,826
Foxboro Canada Incorporated	2,494
Franklin Manufacturing Company (Canada) Limited	2,926
Fraser Incorporated	6,109
Fraser Valley Milk Producers	3,160
Fred Deeley Imports	43,923
Freedland Industries Limited	54,526
Freightliner of Canada Limited	8,197
Fries Entertainment Far North Products	10,819
Fuel Oil Polishing Company, The	6,200
Fuji Photo Film of Canada Limited	301,920
Fujitsu Canada Incorporated	16,073
Furat Manufacturing Corporation	7,891
Future Electronics	10,580
GB Book Plastics Limited	43,365
GBC Canada Limited	2,158
GD Searle & Company of Canada	1,617
GE Medical Systems	67,548
GEAC Canada Limited	2,485
GEC Canada Limited	242,765
GLC Canada Incorporated	7,111
GM Fanuc Robotics	2,737
GN Johnston Equipment Company Limited	8,685
G Tech	70,876
Gallaghers Technical Security	1,897
Gananoque Plastics Corporation	37,784
Gardin Bicycle	2,552
Garlock of Canada Limited	1,033
Garrett Canada	27,944
Gates Canada Incorporated	37,662
Gaylord Production	5,240
Gaz Metropolitain Incorporated	4,253
Geco Geophysical	2,402
Geir Severeid	1,819
Gemini Group	3,747
Gemstone Productions "Glory"	27,719
Gencab of Canada Limited	2,551
Genco Stellers	2,664
Gencom Canada Limited	3,794
Geneq Incorporated	1,810
General Datacomm Limited	9,874
General Electric Canada Incorporated	22,871
General Motors Corporation of Canada Limited	76,026
General Sound	1,524
General Tire Canada Limited	11,392
Geniegraphics Mississauga	1,406
Genpak Canada Division Groupe	3,596
Genrad Limited	5,301
Genstar Rental Electronics Incorporated	660,149
Geodetic Service	1,536
Geodimeter of Canada Limited	19,485
Geophysical Cable	1,878
Geophysical Service Limited	57,673
Geosim	1,939
Geovision Corporation	8,242
Gerber Camsco Incorporated	4,391
Gerber Scientific Instruments Company	15,518
Gibson Textile Dyers Limited	1,441
Gigatron Associates	69,048
Giles Tool Agencies Limited	2,815
Gill Video	9,190
Globe Spring & Cushion Company Limited	2,808
GMF Robotics Corporation	2,989
GNB Batteries (Canada) Limited	1,297
Gold Metal Plastics	62,085
Golder Associates	4,920
Goodyear Canada Incorporated	14,717
Gough Electric Limited	1,112
Gould Electronics Canada Limited	16,116
Gould Marketing Incorporated	1,146
Goulds Elementary School	1,350
Governor in General	1,161
Grace, WR & Company of Canada	4,420
Gracious Living Op by Kam	40,365
Grand and Toy Limited	27,242
Grand Prix Freight Services	1,475
Graphic Scanning	1,304
Great Canada Colour Printing Limited	17,609
Great Glacier Salmon Limited	3,031
Great Lakes Carbon Corporation	1,300
Great Lakes Forest Products	2,466
Great Lakes Orthodontics	1,418
Great Western	3,702
Greey Lightning	1,076
Greif Containers	9,482
Griffin Canada Incorporated	2,570
Grimwood Westerly Marine Group	7,920
Griphoist Canada Incorporated	1,144
Groot, Dr Don	1,286
Grosfillex Incorporated	234,994
Groundwater & Oil Recovery	1,721
HDC Industries	3,413
Hachen Technical	7,383
Haden Technical Services	3,787
Hahn Machinery Incorporated	8,986
Hall, Danny	7,490
Hammond Manufacturing	3,052
Harber Manufacturing Limited	3,078
Harbour Management Services Limited	7,429
Harken Technologies Incorporated	7,929
Harnischfeger Corporation	11,117
Harper Detroit Diesel Limited	3,525
Hartz Canada Limited	3,835
Hasbro Canada Incorporated	2,149
Hathaway Corporation	1,447
Hav-Info Computers Incorporated	6,088
Hawtal Whiting	5,152
Hayes-Dana Incorporated	13,051
Hazeltine Corporation	4,977
Hazzard's Farm Service Limited	3,762
Headen Technical Services Corporation	18,004
Heinz Service	3,032
Help-U-Canada	1,599
Hemotec	1,861
Henderson Oliver Sales	4,587
Henning Hansen Incorporated	3,363
Henson International	2,333
Hepaire Products Corporation	1,470
Herman Miller of Canada Limited	1,438
Hershey Canada Incorporated	2,282
Hewitt Equipment Limited	8,810
Hewlett-Packard (Canada) Limited	170,377
Hickman Equipment Limited	1,436
Hightop Films	14,551
Highway Stamping (Windsor)	4,597
Hill & Glasser Incorporated	4,720
Hitachi Denshi Canada Limited	4,685
Hitachi (HSC) Canada Incorporated	14,034
Hoechst Canada Incorporated	1,601
Hoffman, E Plastics Canada	7,898
Holland Railway Equipment Limited	2,303
Holmes Foundry Limited	5,604
Holophane Company Limited	8,884
Homescan Incorporated	2,208
Homestar Communications Incorporated	3,518
Honda Canada Incorporated	1,584
Honewell Amplitrol Incorporated	17,016

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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Honey Bee Sanitation Incorporation	12,880
Honeywell Bull Limited	7,862
Honeywell Limited	16,652
Horizon Medical Services Limited	26,368
Horwood Bullock Limited	1,910
Hostess Food Products	1,993
Hot Point Company Film Productions	8,634
Hot Worlds TCC	1,776
House of Commons	1,298
Howden Canada Incorporated	56,678
Hubbell Canada Incorporated	1,545
Hudson General Aviation Services Incorporated	1,856
Hudson Northern Industries Incorporated	13,255
Huron Steel Products (Windsor) Limited	35,299
Huyck Canada Limited	14,056
Hy-Tek	3,335
Hy-Grade Precast Concrete/Six Brothers	1,916
Hydro Electric Power	30,998
Hydro Québec	3,739
Hyundai Auto Canada Incorporated	16,298
ICL Computer Canada Limited	1,363
IH Mathers and Son Limited	3,177
ILP Manufacturing Incorporated	1,185
IMT Cranes Canada Limited	15,824
IPL Incorporated	6,189
ITT Blackburn Canada	5,447
IBM Canada Limited	44,674
IBS/Immediate Business Systems	2,621
ICI Americas Incorporated	4,310
Identification Solution	3,202
IKS-Acton, Division of Acton Mill	3,143
Image Management Systems	1,927
Imaging Research Incorporated	1,027
Imapro Corporation	1,713
Imasco Limited	1,594
Imax Systems Corporation	15,149
Imed Canada Incorporated	4,006
IMP Group Limited	14,015
Imperial Clevite Incorporated	3,199
Imperial Oil Limited	9,890
Imperial Optical Limited	1,592
Imperial Palace	15,820
Imperial Tobacco	1,825
Implant Contractors	5,786
Imprimerie Transcontinentale	8,374
Imprimerie Transmag Incorporated	2,944
Improheat Incorporated	1,061
Inco Limited	14,605
Indalgass, Division of Indal Limited	1,106
Industrial Sales	1,393
Industrial Technical Services	1,057
Industries Foresteel Limitée	37,747
Industries PPG	2,995
Information & Display Systems Incorporated	9,954
Infosat Telecommunications Limited	7,456
Ingersoll-Rand Canada Incorporated	30,487
Innotech Aviation Limited	115,354
Innova Envelope	1,503
Installations Sportives Detargo	8,056
Instrument Rentals	126,235
Instrumentation Saint-Laurent	1,284
Intel Semiconductor of Canada	13,722
Inter City Medigas Limited	1,810
Intera Technologies Limited	2,207
Interactive Systems Corporation	1,499
Intercontinental Packers	16,518
Interfax Systems Incorporated	63,684
Internav Limited	2,153
Interprovincial Pipe Line Limited	32,901
Invar Manufacturing Limited	3,275
Ipec	5,290
Ipsco Incorporated	1,778
IRC Equipment Leasing Incorporated	18,672
Ireco Canada Incorporated	2,392
Iron Ore Company of Canada Pension	9,855
Irving Oil Transport Limited	3,719
Irving Pulp & Paper Limited	3,723
Irwin Toy Limited	538,063
Isocab Industrial Maintenance	24,417
Itron Incorporated	1,038
ITT Industries of Canada Limited	7,604
ITT Telecom Canada Incorporated	2,165
JI Case Canada Limited	7,390
JK Stockwell Limited	10,325
JM Schneider Incorporated	1,771
JM Voith GMBH	3,479
JV Components Canada Incorporated	2,485
JW Sancton & Sons Limited	1,696
J Brown Constructor	3,174
J Swaggart Ministries Louisiana	1,117,756
Jack Peterson	1,985
Jacobs Suchard Canada Incorporated	1,381
Jacuzzi Canada Limited	6,584
Jaddco Anderson Construction Limited	29,179
Jay Plastics Company	4,372
JDS Construction Managements	1,437
Jems Hydraulique Incorporated	1,159
Jenkins Canada Incorporated	1,549
Jeol USA Incorporated	2,089
Jerlor Productions	1,329
Jet Moulding Compounds Limited	7,739
Jim Pattison Industries Limited	727,045
JJH Productions	25,512
Joël Importations DDO	1,525
John Brooks Company Limited	9,925
John Deere Limited	54,097
John Emery Geotechnical Engineering Limited	24,088
John Ernewein	45,431
John Long Fire and Ice	3,951
John Meunier Incorporated	3,174
Johnson and Johnson Incorporated	7,432
Johnson Controls Limited	2,375
Johnson-Laird (Ontario) Incorporated	3,717
Jones Scientific Products Incorporated	1,770
Joselyn Industries	3,133
Joseph & Seagram and Sons Limited	3,152
Jouets Ritvik Toys Incorporated	31,762
Julianas Sound Service Canada Limited	1,222
K-Mart of Canada	2,302
KHD Canada Incorporated	1,539
KSH Canada Limited	5,073
Kalish, HG Company Limited	1,796
Kam Sales Agencies DBA	112,561
Kamyr Canada Incorporated	100,803
Kamyr Installation Incorporated	38,174
Kaptest Engineering Limited	26,455
Karak System Corporation	26,094
Karmax Heavy Stamping Division	15,524
Kasle Steel of Canada Limited	50,861
Kaufel Group	20,109
Kautex of Canada Incorporated	3,894
Kawner Company Incorporated	1,157
KCTS Channel 9	40,203
Kearney National	1,470
Kellogg Salada	1,121
Ken Meidinger c/o A McPhail	14,085
Kendan Manufacturing Limited	2,461
Kenloch Investments	1,405
Kenner Parker Canada	5,394
Kenner Products (Canada) Limited	7,733

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Kenworth Canada/Paccar Canada Limitée	2,403
Kenya Films	15,411
Keystone Valve	1,480
Kimberly Clark Company of Canada Limited	72,013
Kimbley George	1,830
Kinemetrics Systems	3,991
Kingpak Systems Limited	1,475
Kira Films	8,374
Kirby Tool & Mold Incorporated	3,212
Kirmac Collision Repairs Limited	1,508
Kleysen Transport Limited	28,622
Knowledge Network	1,002
KO Mair Associates	7,333
Kodak Canada Incorporated	133,869
Kodeh Canada	17,339
Kolmar of Canada Limited	1,162
Kone Incorporated	2,279
Koppers Building Products Limited	4,440
Kord Products Limited	26,557
Kraft Limited	3,877
Kuhlman Plastics of Canada	13,018
Kurzweil Computer Products Incorporated	2,180
Kwik Lok Limited	1,114
L & M. Manufacturing Company Limited	2,246
LGM Graphics Incorporated	15,105
LM Radiator Incorporated	1,571
LP European Furniture	16,048
LTS Sales Limited	10,584
LTX Corporation	1,608
La Brasserie O'Keefe Limitée	1,621
La Compagnie Québec Téléphone	8,115
Lab Volt (Québec) Limitée	1,614
Labatt Brewing Company Limited	1,165
Lake Ontario Cement Limited	1,556
Lake Ontario Steel Company Limited	4,720
Lamb, Division of EII Limited	4,191
Lambton Pipe & Supply Limited	8,690
Lamco Die Cast Limited	5,039
Landis Gyr	1,895
LaSalle Scientific Incorporated	2,649
Laser Communications Incorporated	2,248
Laser Line Incorporated	1,510
Laser Technology	1,127
Laserlite	34,564
Lastra North America Corporation	73,868
Lauzier and Little Incorporated	1,182
Laverty Longworth	2,847
Lawson Falle Limited	1,828
Lawson Graphic	2,497
Lawson Products Canada Incorporated	37,048
Lawtek Computer Systems	3,217
Lawton Die Cast Company of Canada	1,189
Le Mible Incorporée	75,597
Le Soleil Limitée	2,164
Lear Siegler Limited	2,035
Leasemetrics Canada Incorporated	101,687
Leblanc & Royal Telecom Incorporated	4,827
Leco Industries Canada Limited	156,132
Lecol Company Limited	1,218
Leeds & NorthRump	6,840
Leibovitz, Annie	8,977
Leigh Metal Products Limited	12,727
Leim Enterprises Limited	4,084
Les Ascenseurs Labadie Incorporée	7,575
Les Bouteilles Browns (Canada)	4,163
Les Contenants Xactics Limitée	1,050
Les Entreprises John T Batts	1,209
Les Entreprises Lévesque & Renière Incorporée	12,900
Les Entreprises Mediatech	14,487
Les Équipements Forestiers & Cardinal Incorporée	3,020
Les Équipements St-Louis & Fils Incorporée	2,024
Les Équipements Twin (1980)	2,965
Les Industries Abaco Incorporée	2,437
Les Industries Cascades Limitée	6,163
Les Industries Drorel Incorporée	7,200
Les Installations Sportives	6,352
Les Meubles de Jardin Ameca	20,621
Les Papiers Peints Berkley Incorporée	7,127
Les Plastiques de Précision	2,409
Les Plastiques Macaple Limitée	15,019
Les Productions Diva Incorporée	10,945
Les Services Audio Visuels	5,006
Les Systèmes Canacomp Systems	3,290
Lethbridge & District Exhibition	4,056
Levitt Safety Eastern	2,595
Liftow	20,559
Liftow Limited	2,176
Lily Cups Incorporated	3,683
Lincoln Canada Limited	3,018
Lindgren R F Enclosures	4,076
Lindsay Steel Fabricating	12,050
Liquid Air Engineering Corporation	7,133
Liquid Carbonic Incorporated	6,268
Litens Automotive	31,098
Little Ceasar Enterprises Incorporated	30,516
Little Match Girl Productions	2,092
Little Tikes Company, Division of Rubbermaid	28,497
Litton Systems (Canada) Limited	450,590
Lloyds Controls Limited	1,237
Lock-Wood Limited	2,617
Lodge Cottrell/Dresser Incorporated	2,141
Logicon Incorporated	2,556
Loram Maintenance	70,936
Louis Albert Association Incorporated	6,334
Louisbourg Construction	1,653
Lovat Tunnel Equipment	1,871
Lubrizol Canada Limited	2,342
Lucas Industries Canada Limited	2,692
Lufthansa German Airlines	2,621
Lummus Canada Incorporated	5,982
Lynch (Transcom) Incorporated	8,963
Lynx Industries	1,788
Lyons Incorporated	7,213
MBB Helicopters Canada Limited	77,996
MCC Powers, Unit of Mark	4,350
MDA Technologies Limited	2,932
MDDC System Limited	1,058
MSB Plastics	4,262
MSC Electronics Limited	17,800
MSE Engineering System Limited	43,265
MT Chemical Limited	1,500
MTD Products Limited	330,503
Mabarex Incorporated	9,944
Macanabec	2,525
Macdon Industries Limited	1,592
Macdonald Dettwiler Technology Limited	1,800
Machineries Provinciales	1,724
Maci Poultry	3,421
Mack Canada Incorporated	8,042
MacMillan Bathurst Incorporated	11,377
MacMillan Bloedel Limited	8,299
MacNab Auto Sales Limited	3,085
Macropoint Limited	1,518
Madeleine Productions	44,392
Magna International Incorporated	16,772
Magnetic Bearings	15,562
Magnetic Metals Incorporated	20,345
Magnetic Metals Limited	37,664
Magneto Hydraulique	4,169
Manchester Plastics Limited	10,390

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Manchester Tank	1,406
Manitoba Cancer Research and Treatment Centre	21,962
Manitoba Hydro	2,300
Manitoba Opera Association Incorporated	69,826
Manitoulin Films Incorporated	2,963
Mansonville Plastics (British Columbia) Limited	1,070
Manufactures St-Laurent Canada Incorporée	14,265
Manufacturier Granford Incorporée	3,278
Manville Canada Incorporated	37,674
Marada Industries Incorporated	3,713
Marine Atlantic Incorporated	4,017
Marine Industries	1,502
Marion Power Shovel	6,202
Maritime Telegraph & Telephone	10,334
Maritz Communications	5,918
Mark Wendling	3,906
Marshall, A & Associates	1,081
Martin Brower of Canada Limited	4,563
Martin Electronic Marketing	15,166
Martin Marietta Basic Products	4,853
Massey Combines Corporation	4,676
Massey Ferguson Industries Limited	25,424
Master Video (MVL) Limited	1,082
Mastico Industries Limited	20,080
Matrix Instrument Service Corporation	1,151
Matrix Instruments Incorporated	7,656
Matrix Professional Video	11,568
Matrox Electronic System Limited	2,149
Mattel Canada Incorporated	60,998
Mattel Toys	6,371
Maxwell Morton & Associates	17,256
Maybe Baby Productions Incorporated	126,652
Mayflower Transit Incorporated	3,213
Mazda Canada Incorporated	89,272
McCain Foods Limited	6,304
McClear Place Studios Limited	1,670
McCurdy Radio Industries Limited	7,563
McFarland Cascade Pole Limited	5,332
McGill University	2,660
McGraw Edison Limited	2,999
McGuay Canada Incorporated	1,448
McKellar General Hospital	2,585
McQuay-Perflex Incorporated	14,640
McWhorter Transportation Incorporated	3,879
Med-Corp	5,141
Mediacom Incorporated	1,452
Medigas Manitoba Limited	1,905
Medilogic Limited	1,127
Medtronics of Canada Limited	26,733
Megalith Optical Storage Tech	1,476
Megatronix Corporation	1,592
Meidinger Harvesting c/o Homecrest Farms	10,507
Melroe Equipment Limited	3,972
Meltir Consultants Incorporated	1,119
Memcare Corporation	10,332
Memorex Canada Limited	2,940
Memoussime Laval Incorporated	1,238
Menasha Corporation	12,362
Merck Frost Canada Incorporated	1,560
Mercury Control Sales Limited	2,792
Mercury Marine Limited	6,309
Merit Manufacturing Limited	3,201
Merlan Scientific Limited	3,245
Merlin Gerin Canada Limitée	1,298
Metco Division Magna International	1,318
Metropolitan Toronto Police	2,374
Meubles de Jardin Denja	18,146
Michelin Tires of Canada	2,630
Micom Computer Systems	1,154
Micro-Logic Dapplications ML	3,520
Micro Processor Systems Incorporated	2,254
Microtel Limited	18,384
Microtel Pacific Research Limited	62,023
Microtronic Systems	1,135
Midwest Detroit Diesel Limited	3,531
Mill & Timber Products	4,069
Millar Western Industries Limited	1,322
Milton Roy Company	7,378
Mine and Smelter, Division of Kennedy	1,076
Mining Services International	35,552
Mist MGT Information Security	14,994
Mitec MFG Company	16,701
Mitel Corporation	10,731
Mitsui	6,955
Mobil Chemical Canada Limited	16,703
Modatech Systems Incorporated	3,067
Modcomp Canada Limited	4,217
Modern Control Services	2,018
Moli Energy Limited	1,708
Monenco Consultants Limited	6,285
Monitec Systems Incorporated	1,727
Monroe Auto Equipment	10,764
Montreal Milling Cutter Company Incorporated	11,029
Moody Si Limited	5,123
Moog Electric Motion Controls	1,780
Moore Business Forms, Division of Moore Corporation Limited	2,425
Moore Corporation Limited	1,698
Moore Data Limited	6,223
Moosehead Breweries	10,469
Morbern Industries Limited	15,552
Morpheus Lights c/o Sebastian Show	21,066
Morris Cerullo World Evangelism of Canada Incorporated	104,696
Morse Automotive Products	7,036
Morval Durafoam Limited	12,056
Motion Sports	5,856
Motivation Media/Ramada Renaissance Hotel	12,759
Motor Wheel Corporation of Canada Limited	32,445
Motorola Canada Limited	6,054
Mountain King Productions	78,147
MSC Electronics Limited	22,902
Mulcahy, J Enterprise	3,105
Mullers Meats Limited	1,042
Multipoint Communications Limited	2,026
Multitest Electronic Incorporated	6,914
Multitest Electronics Limited	4,889
Multivision Electronic	2,484
Musco Mobile	42,439
Mutual Brokers	2,434
Mylar Canada	23,483
Mylec Canada Limited	18,397
NB Electric Power	119,938
NBC Productions	1,055
NBI Canada Incorporated	82,951
NCB Corporation	18,984
NCR Canada Limited	16,129
NDL Construction Limited	1,675
NEC Canada Incorporated	1,929
NEI Canada Limited	23,257
NEI Parsons Limited	30,995
NS Agricultural College	2,162
NS Tractors & Equipment Limited	1,925
Nace Farms	3,577
Namasco Limited	7,756
Nantucket Corporation	1,319
Napco Scientific Company	1,506
Nardeux Canada	4,890
National Arts Centre	2,603
National Auto Radiator Company Limited	32,915
National Foam Machine Corporation	1,199
National Hardware Specialties Limited	7,461

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
National Loss Control Service	16,537
National Research Council of Canada Limited	4,608
National Rubber Company	11,105
National School Services Limited	1,974
National Silicates Limited	1,148
Natlso	5,141
Navair Limited	6,187
Naval Engineering	1,513
Navistar International Corporation	98,359
Navtech Systems Consulting Incorporated	5,077
Nella Cutlery	5,813
Neo-Visuals Incorporated	33,863
Neptune Meters Limited	16,173
Nerco Con Mine Limited	7,018
Netway Communications	7,806
New England Dig	4,611
New Holland Canada Limited	20,249
New Horizons Consultants	1,952
Newfoundland Dockyard	2,966
Newfoundland Telephone Company	26,400
Newgrade Energy Incorporated	11,301
Newman Steel	1,585
Newnes Automation Incorporated	1,255
Nexus Engineering Corporation	4,734
Niagara Triad Canada	3,732
Nicolet Institute	2,086
Nilex Geotechnical Products	1,733
Nissan Automobile Company (Canada)	4,562
Nixdorf Computer Canada Limited	14,745
NL Chemical-Canada	15,007
Norca Industries	37,639
Norcan Development Limited	3,325
Nordco Limited	1,589
Norseman Plastics Limited	6,162
Nortec SGS Incorporated	1,196
Nortech Control Equipment Incorporated	4,687
North American Controls Incorporated	4,687
North American Decorative Productions	1,576
North American Plastics Company Limited	7,105
North American Professional	1,755
North Star Syndications	13,174
Northern Technologies	3,579
Northern Telecom Canada Limited	129,853
Northstar Production Incorporated	4,883
Northwest Digital Research	85,855
Northwest Instrument Systems	1,239
Norton Advanced Ceramics	1,125
Norton Canada Incorporated	4,553
Norwell Dairy Systems	2,377
Norwich Eaton Pharmaceuticals Incorporated	5,313
Nova, An Alberta Group	64,997
Nova Scotia Power Corporation	2,424
Novatech Incorporated	2,563
Numatics Limited	1,121
NYL Loss Control Service Corporation	4,299
Nynex Mobile Communications	21,323
OCC Productions	15,795
OH Materials	46,702
OHMA Systems Incorporated	2,222
OJ Pipelines	43,701
Oakville Stamping & Bending	2,901
Ocean Construction Supplies	19,275
Octel Communications	2,433
Office National du Film	105,315
Offshore Systems	6,348
OHM Lighting	1,422
Olsonite Products Limited	16,375
OM Video Limited	6,482
Omega Tool Limited	7,038
Omni Glass Limited	7,427
Omni International Incorporated	1,279
Omnidata International Incorporated	1,342
Omnitronix Limitée	1,955
One Time	13,555
Onex Packaging Incorporated	6,378
Ontario Center for Microelectronic	22,130
Ontario Hydro Limited	52,223
Ontario Ministry of Agriculture	3,019
Ontario Regional Hospital	1,009
Ontor Limited	2,926
Opera Hamilton	45,590
Optigraphs Corporation	1,486
OptroTech Incorporated	10,736
Orbital Engineering (Canada) Limited	11,738
Ordigraphe	2,077
Ortho Pharmaceutical (Canada) Limited	7,579
OtisCanada—Works Operation	1,002
Outokumper Equipment Canada Limited	58,778
Oxford Film Company	1,532
Oxychem Canada Incorporated	276,760
PAT Equipment Corporation	1,865
PC World	1,443
PCL Construction	5,644
PE Boisvert Auto Limitée	10,094
PM Magazines National Office	4,839
PPG Canada Incorporated	310,299
Pacer Industries NC	3,004
Pacific Communications Limited	5,253
Pacific Western Airlines Limited	1,163
Page Wilson Corporation	1,182
Pan Val Incorporated	5,790
Panavision Canada Limited	62,815
Pancheraba, John	1,286
Panel Clip of Canada	2,839
Panus Productions Limited	9,918
Paper Mate Canada	8,597
Par Equipment Limited	3,342
Paradyne Canada Limited	6,913
Paramount Pictures Corporation	12,023
Paramount Pictures Limited	17,354
Paramount Productions	73,130
Parker Hannifin (Canada) Incorporated	2,384
Parkridge Centre	19,178
Parkway Manufacturing	1,611
Pat Plastic Equipment Limited	6,376
Patient Information Corporation	4,589
Paxton, Doug	10,200
Peabody Myers Corporation	130,981
Peacock Brothers Limited	1,595
Peacock Incorporated	3,323
Peinture Internationale (Canada) Limitée	2,194
Pembina Controls Limited	1,089
Pennwalt Incorporated	10,707
Per-Tech Systems Incorporated	4,400
Permscon Division Industries	1,368
Perth Metal Industries Limited	2,932
Peterbilt of Canada	6,411
Petro Canada Products Incorporated	25,432
Petron Canada	10,090
Petroquip Limited	1,970
Pfizer Canada Incorporated	2,202
Philips Electronic	8,858
Phillips Cable Limited	1,007
Phillips Tool & Mould	4,439
Phoenix Continental Insurance	2,719
Phoenix Continental Management Limited	1,846
Pie Nationwide Incorporated	5,890
Pitman Manufacturing Company	8,480
Plastic Plus	2,119
Plastique DCN Incorporée	10,119

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Plastique Moderne Incorporée	8,571
Plastiques Modernes Limitée	5,104
Plastmade Industries Limited	7,651
Plax, Division of Bradley-Fenn Enterprises Incorporated	3,930
Plax Incorporated	8,288
PMP Supply	9,131
Polaroid Corporation of Canada	10,347
Poly Cello	4,846
Polygon Industries	1,493
Polysar Limited	19,402
Polytainers Limited	1,986
Pont Jacques Cartier	7,165
Port Williams Agencies	4,030
Porta Poue Industries	1,237
Portec Limited	8,470
Power Distribution Incorporated	1,402
PPD Research Incorporated	3,715
Prairie Equipment Limited	2,000
Pratt and Lambert	3,871
Pratt and Whitney Aircraft of Canada Limited	38,553
Prendergrast Communications Incorporated	13,538
Prescott Development	4,509
Presstran Industries	1,544
Prime Computer of Canada	9,376
Printasing Service	8,917
Printo Company Industries Limited	1,257
Procam Photo Products (Canada)	9,908
Proctor and Gamble Incorporated	19,625
Produits Plastiques JAY Incorporated	152,180
Propaganda Films	48,855
Prosync	2,298
Protein Foods Canada Limited	3,379
Province of Manitoba	1,015
Provincial Papers	6,723
Pthalo Systems	2,270
QC Incorporated	4,614
QC Instruments Limited	5,684
Quad Technology	1,082
Quadrom Software Systems Incorporated	2,719
Quaker Oats Company, The	1,150
Qualité MDE Limitée	1,618
Quality Patterns	5,304
Quenord Incorporated	3,968
Quickie Convenience Stores	1,024
R Angus Alberta Limited	27,454
R Nicholls Distributors Incorporated	2,489
RB Stamping Incorporated	1,459
RCA Incorporated	1,737
RG Shelley Limited	2,063
RL Crain Incorporated	8,820
Racal-Decca Canada Limited	18,468
Racer Corporation	3,012
Rafael Ramirez & Sons Incorporated	4,800
Ralph Andres Productions Incorporated	16,525
Ram Petroleums Limited	1,592
Rama Housewares Sales Incorporated	3,079
Ramada Inns	2,443
Ramsey Rec Limited	3,311
Ramtek Corporation	19,727
Ranger Transport	197,452
Ratcliffs Canada	6,715
Ratel-Wescom Electronics Incorporated	1,929
Ray-Gordon Equipment Limited	28,244
Raychem Canada Limited	9,431
Rayco Stamping	33,106
Rayonics Scientific	8,568
Raytheon Canada Limited	20,055
Rayvon Electronics Limited	3,105
Reactive Metals & Alloys	2,709
Rebco Industries Limited	2,699
Recochem Incorporated	3,344
Redirack Limited	1,188
Reflex, Division of ITL	18,971
Regal Tool & Mould Limited	1,310
Regional Die Casting Limited	47,600
Regional Services Office Department	3,754
Reid Dominion Packaging Limited	2,602
Reintjes Construction Canada Incorporated	84,220
Reko Tool	3,379
Reliance Electric Limited	1,582
Relmech Manufacturing Limited	5,042
Remanco Systems Incorporated	2,724
Remtec Incorporated	8,155
René Fibre de Verre Limitée	33,132
Research Council of Alberta	2,695
Respicare Incorporated	3,174
Revelations Resources Limited	68,468
Rexnard Automation	6,007
RH Nichols Company Limited	1,211
Rheometrics Canada Incorporated	4,814
Rich Products of Canada Limited	2,063
Richard Brandner	2,690
Ricky & Ingo Fur Originals Incorporated	52,017
Rieke Canada Limited	9,890
Risdon Cosmetic Containers Incorporated	13,259
Riteway Decorators	1,774
Ritvik International Limited	5,796
Robbins & Myers Canada Limited	4,292
Robco Incorporated	1,344
Robert Bosch Incorporated	3,223
Robert I Robotics Incorporated	3,121
Robin Aerospace Products Limited	5,984
Robotics Machinery Incorporated	6,503
Rockwell International of Canada Limited	12,257
Roger Broadway Engineering Limited	11,594
Rohde & Schwarz Canada	10,400
Rolland Incorporated	1,117
Rolls Royce Motor Cars Limited	3,640
Ronalds Federated Limited	3,937
Rondar Incorporation	5,256
Ropak Capilano Limited	21,270
Rose Productions Incorporated	30,070
Rosemount Instrument Limited	2,406
Rotalec Incorporated	2,220
Roth Diamond Tools Limited	1,134
Rouleau, R	1,779
Royal Canadian Mounted Police	7,956
Rubbermaid Canada Incorporated	619,732
Rush Productions	748,468
Ryder Truck Rentals Limited	7,904
Ryerson Polytechnical Institute	6,470
S & L Farms Incorporated	41,057
SDRC Incorporated	27,613
SM Fanuc	1,155
SMI Support Measures Incorporated	23,404
SNC Incorporated	344,311
SPB Canada	2,133
SPMP Riviera System Incorporated	1,588
SPP Incorporated	2,772
SR Telecom Incorporated	1,314
SRP Controls Systems Limited	1,573
Sabro Canada Limited	3,390
Sacda Incorporated	1,528
Sadie & Sons/ITC Television	4,589
Safematic Incorporated	1,964
SAIC Canada	2,108
Saint-John Shipbuilding Limited	17,158
Samuel Son & Company Limited	2,597
Sandblomstohne	1,558
Sanders Canada	9,456

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$		$
Sandoz Anca Technical	5,793	Somerville Belkin Industries Limited	19,851
Sanyo Canada Incorporated	2,331	Somerville Packaging	1,135
Saskatchewan Telephones	1,858	Sonco Steel Tube	1,745
Sauter Corporation	11,921	Sono-Technique PJL Incorporated	14,738
Saxon Distributors Limited	2,219	Sony of Canada Limited	50,879
Scandia Plast Boat Works	2,706	Soquelec Telecommunications	1,560
Sceptre Manufacturing Company Limited	4,455	Sorecan Mark Industries	4,532
Schlegel Canada Incorporated	5,753	Sound and Lighting Flash Entreprises	9,707
Schlegel Lining Technology Incorporated	4,300	Soundcraft Electronique Canada	1,313
Scholz, Carl/Speed Sport Promotion	3,545	Southam Printing Limited	3,295
Scitec Corporation	4,176	Spar Aerospace Production Limited	8,960
Scott Maritimes Limited	43,532	Sparton Tool & Mould Limited	3,020
Scott Paper Limited	29,243	Specialty Cast Metals Limited	3,231
SD Myers	28,731	Speedex Manufacturing, Division of Concord Ontario	3,862
Sears	1,314	Sperry Incorporated	4,453
Secure Technology Industries	2,015	Spincer Computer Development Incorporated	1,630
Seligman & Associates Insurance	2,325	Spinello Construction Company	21,219
Semelles Ginette CDA Incorporée (Les)	4,366	Spiral Air Tech Laval	2,523
Sentry Piping Systems Limited	7,180	Sport BC	11,682
Septre Controls Limited	2,432	Square D Company of Canada Limited	2,318
Sequent Computer Systems	18,817	Squid & Sons Limited	2,429
Service Master of Canada	3,952	St Denis & Sons Limited	1,532
Serv-Tech Incorporated	175,670	St Joseph Printing	1,327
Settler Film Production	2,024	St Marys's Cement	1,450
SFK Canada Limited	11,624	Standard Auto Glass Limited	7,317
Shakeproof, Division of ITW	4,832	Standard Products	3,014
Shaw Festival Theatre Foundation	5,442	Stanley Door Systems Limited	1,472
Shell Canada Limited	15,864	Star Data Systems Incorporated	2,083
Sheller Globe of Canada Limited	4,094	Star-Kist Canada Incorporated	1,670
Shelley, RG Limited	4,598	Starburst Computer	1,563
Shepherd Harvesting	11,234	Starcraft Recreational Products Limited	2,823
Shiled Source Incorporated	4,329	Starsignal Incorporated	10,326
Shiral Productions Limited	1,791	Statiflo Systems	5,573
Shop Vac of Canada Limited	28,148	Steel Brothers Canada Limited	8,494
Shorewood Packaging	2,360	Steel Case Canada Limited	6,670
Show Association, Division Mirado Holdings	2,742	Stelco Incorporated	6,380
Sico Incorporated	2,569	Stenographic c/o National Press	1,230
Siemens	4,890	Stetron International Incorporated	1,341
Siemens Canada Limited	1,499	Stone-Safety Canada Limited	1,627
Siemens Electric Limited	120,128	Storage Tek Canada Incorporated	2,697
Siemens Energy & Automation Service	1,167	Stork Werkspoor Canada Limited	3,934
Sihi Pumps Incorporated	1,518	Stratford Festival	1,459
Silcofab Limited	1,060	Studio Centre Productions Limited	4,844
Silicon Graphics Incorporated	17,222	Subaru Auto Canada Limited	19,377
Simco/Ramic Corporation	1,846	Sugra Limited	4,086
Simmons, AC & Sons	1,772	Sulzer Canada Incorporated	26,399
Simon Container Machinery Incorporated	1,510	Sumitomo Canada Limited	10,120
Simplicity Materials	3,965	Sun Canadian Pipe Line	8,631
Simpson, AG Company Limited	11,555	Sundown Productions	2,322
Simware Incorporated	1,463	Sunoco Incorporated	23,695
Sinclair Valentine & Frye Limited	1,056	Sunohio C/O Mississauga Hydro	19,322
Skyservice FBO Incorporated	2,169	Suntester Canada Limited	2,224
Slater Steel Corporation	1,400	Supercrete Precast Limited	1,236
Smith & Company	12,890	Superior Performance (Canada) Products Incorporated	2,656
Smith Alarm Systems Limited	2,108	SureWay Metals Limited	2,401
Smith-Corona Marchant (Canada)	1,181	Suspect Productions Incorporated	31,208
Smith Press Automation	5,215	Sutherland—Schultz Limited	4,058
Smithers Oasis Canada Limited	2,275	Suzuki Canada	3,028
Smits Tank Maintenance Incorporated	1,449	Swagelock Canada Limited	14,678
Snemo Distribution Incorporated	2,133	Sweaney Tom	6,034
Société Radio-Canada	30,215	Symak Sales Company Limited	1,481
Société Sette	9,702	Synchrotel Communications Limited	22,620
Socodec	2,871	Syncrude Canada Limited	24,958
Soft-ware Support	9,576	Syntelligence Incorporated	5,431
Softquad Incorporated	5,927	Szinduction (Ontario) Limited	1,561
Solar Turbine Canada Limited	16,991	TDW Sales of Services Limited	19,742
Solaray, Division of Sunbeam Corporation (Canada) Limited	66,528	TIW Systems	3,856
Soled	3,380	TRJ Control System Limited	8,434
Solina Steel	3,845	TRW Canada Limited	1,834
Solo Tool & Mold	2,776	Tambrands Canada Incorporated	8,641

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Tamco Limited	2,919
Tandem Computer Canada	14,720
Targa Electronics Systems	3,268
Tasman Scientific Incorporated	7,436
Taylor Steel Incorporated	3,942
TDC Electronics Incorporated	29,416
Teac Canada Limited	7,095
Tech Rep Electronics Limited	6,733
Techmach Industrial	2,355
Techmatron Instrument Incorporated	8,477
Techmet Canada	3,271
Technel Engineering Incorporated	1,987
Technical Marketing Association Limited	79,149
Techtrol Limited	12,720
Tekelec St-Laurent	3,032
Tektronix Canada Incorporated	64,189
Telecommunication Terminal	2,826
Telecommunications Technology Incorporated	5,189
Teleglobe Canada	71,802
Telesat Canada	26,090
Teletime Video Productions	9,670
Televector Disc Incorporated	16,232
Tellabs Communications Canada Limited	1,079
Telxon Canada Corporation	4,062
Tempel Steel Company	4,281
Tempest Security Integrators	12,055
Tenex Canada	4,614
Tennant Company	1,636
Teradyne Canada Limited	1,297
Test Technology Incorporated	2,541
Tetra-Pak Incorporated	6,195
Texas Instruments Limited	11,410
The Host	14,662
The Jeffery Group Incorporated	1,190
The Laser Machining Centre Incorporated	1,535
The Magnus Corporation	4,468
The Mantle Clinic	1,365
The T Eaton Company Limited	1,781
The Valiant Machine & Tool Incorporated	3,789
Thermal Technics Incorporated	3,008
Thermo Jet Incorporated	2,009
Thomas Built Buses of Canada Limited	14,159
Thompson CSF Canada Limited	18,567
Thompson, HI	12,070
Thunder Bay Hydraulics	1,706
Titanium Limitée	1,573
Tibotic Technologies	2,781
Tide Crane & Rigging Limited	5,142
Tift Limited	2,148
Tim Donut Limited	14,753
Time Air Limited	1,575
Tioxide Canada Limited	27,954
Titan Sports	9,237
Titanium Limited	2,157
Todd Combustions Limited	4,023
Tom Lee Music Company Limited	7,955
Tonka Corporation Canada Limited	84,019
Tor-Die Manufacturing	1,046
Tor Group	8,538
Toronto Tractor Repairs	1,870
Toshiba/Houston International Corporation	2,360
Total Office Systems Limited	2,012
Toyota Canada Incorporated	1,560
Tracor Northern Incorporated	9,810
Trane Company of Canada Limited	9,770
Trans Canada Pipe Lines Limited	134,437
Trans-Continental Printing	2,265
Transcom Electronics Incorporated	17,232
Transformer Consultants	37,354
Travelers Canada	2,157
Trench Electric Limited	1,800
Tri Star Pictures Productions	94,216
Tri-Way Machine Limited	8,450
Trichette et Legault Incorporée	4,853
Trident Automotive Products	3,889
Trilea Center Incorporated	4,457
Trimac Transportation Systems	3,776
Trispec Technical Services Limited	25,448
Tritronics Technologies Incorporated	1,561
Triump	2,138
Triver Corporation	1,875
Trow, Rick Productions	3,882
TRW Canada Limited	15,208
TSB International Incorporated	3,906
Tucker Plastics Incorporated	26,426
Tulsa Computer Products Limited	6,517
Tupperware Home Parties, Division of Dart Industries Canada Limited	1,900,854
UAP Incorporated	1,084
UDT Industries Incorporated	6,303
Ultra Precision Equipment Limited	2,396
Unicor Industries Incorporated	26,518
Union Carbide Canada Limited	2,303
Unique Mold Makers Limited	7,038
Unireco Industries Incorporated	16,042
Uniroyal Goodrich Canada Incorporated	7,802
Uniroyal Limited, Uniroyal Chemical	1,872
Unisource Systems	9,758
Unistrut Canada Limited	12,102
Unisys Canada Limited	65,513
Unit Rig and Equipment	4,005
United Corrosion Consultants	1,059
United McGill Corporation	16,538
United Technologies Automotive	4,561
University of British Columbia	3,596
University of Guelph	8,563
Unsmech Incorporated	1,523
Upton Bradeen and James Incorporated	7,646
Urbanick, Dale	1,161
US Electrical Motors	1,327
Utility Vault of Canada Limited	14,806
V Crichton Enterprises Limited	1,130
VIP International	30,353
VME Equipment of Canada Limited	8,713
VMX Incorporated	1,048
Valenite-Modco Limited	9,583
Valmet-Appleton Incorporated	7,177
Valmet Dominion Incorporated	23,762
Valmet-KMW Incorporated	32,443
Vam Premium Connectors Limited	3,170
Van Dresser Limited	12,853
Vancouver East Cultural Centre	2,610
Vancouver Opera Association	79,178
Vancouver Symphony Society	1,071
Vannatter Limited HE	2,464
Varian Canada Incorporated	5,492
Variety Artist Production	13,277
Varta Batteries Limited	1,475
Vehicle Systems Corporation	1,302
Veltri Stamping	5,732
Ventes Ingenierie Dibar Incorporée	1,069
Ventura, P	5,488
Venture Industries Canada Limited	10,139
Vermeer Manufacturing Company	4,658
Vermeer of Canada Limited	1,157
Versatile Davie Incorporated	3,404
Versatile Pacific Shipyards	9,381
Versatile Vickers Incorporated	7,318
Vertigo Systems International	24,436
Vibco Vibration Products Incorporated	2,538

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Vickers SYS Incorporated	1,191
Vicnet Porra	20,542
Victaulic Company of Canada Limited	12,313
Victoria Hospital	1,001
Vida Systems	9,241
Vidcom Sales Limited	9,256
Videotape Production Specialties	25,354
Videtics Limited	1,188
VME Equipment of Canada Limited	36,278
Voice & Data System	4,765
Voightman, Steve	3,031
Voith Transmissions Incorporated	1,150
Volk Industries	1,737
Volkswagen Canada Incorporated	4,265
Volvo Canada	1,408
Von Roll Habegger of America Incorporated	1,237
Vortex Industries Limited	7,847
Vulcan Industrial Packaging Limited	1,699
Vulcan Machinery & Equipment Limited	5,572
W Braun Packaging Canada Limited	1,816
W McKee Manufacturing Limited	3,918
WA Stephenson Construction (Western) Limited	75,865
WD McIntosh	1,407
WD Usher & Associates Limited	25,021
WG Sloan Industrial Supplies	1,133
WR Grace and Company of Canada Limited	21,077
Wabco Standard Limited	5,213
Wahl Clipper	6,504
Wajax Industries Limited	2,526
Walbar of Canada	2,026
Walker Industries Limited	1,500
Walker, Peggy/McGhan Medical Corporations	2,049
Wallace Construction	1,446
Walloptronics Limited	16,898
Walsh Automation	2,904
Walter Components	2,233
Walter Engineering	1,242
Wandel & Goltermann Incorporated	25,062
Wang Canada Limited	24,627
Wardair Canada Incorporated	5,254
Warner-Lambert Canada Incorporated	10,656
Warren's Offset Negs Limited	1,205
Wartsila Marine Industries Incorporated	30,468
Waterloo Scientific Incorporated	5,573
Waters Scientific Limited	4,795
Watson Productions	23,478
Web Systems	21,837
Webb Jervis B Limited	3,619
Webster Instrument	9,626
Weldfaxx Systems Incorporated	1,676
Weldwood of Canada Limited	4,198
Weller Engineering Limited	1,510
Wellesley Hospital	1,010
Wescom Canada	15,529
West Executive Aviation	1,527
West Fraser Mills Limited	3,850
Westar Timber Limited	2,567
Westcom Productions	12,044
Westech Industrial Limited	1,811
Western Foundry Company Limited	2,393
Westhead Industrial Systems	3,619
Westinghouse Canada Incorporated	51,324
Westronic Incorporated	1,002
Westsun Media Limited	23,551
Weyhaeuser Canada Limited	7,648
Wheaties Incorporated	24,733
Whitehall Laboratories	2,390
Wicat Canada Incorporated	1,030
Wickman AC Limited	6,293
Wild Leitz Canada Limited	7,332
Willers Engineering Limited	5,789
William F White Limited	2,975
Williams & Wilson Limited	22,622
Wilson Machine	2,926
Wiltron Instruments	40,270
Windsor Mold	24,644
Windsor Plastic Products	2,174
Winmac Electronics	8,773
Wood's Canada Limited	1,539
Woodbridge Foam	20,525
Woodstream Corporation	45,055
Workers Compensation Board	1,009
World's Finest Chocolate Canada Limited	3,672
Worldways Canada Limited	2,067
Wormald Fire Systems	3,470
Worthington Pump	4,187
X-Act Incorporated	1,835
Xerox of Canada Incorporated	7,827
Yamaha Motor Canada Limited	9,810
York Research Consultants	19,220
Yorkton Television Company Limited	1,602
Yvon Boulanger Limited	28,434
Zanthe Information	6,132
Zeiss Carl Canada Limited	38,672
Zellers Limitée	2,356
Zynex Systems Incorporated	13,650
Remissions of less than $1,000	178,927
	36,451,807

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircrafts for each month or portion thereof they remained in Canada:

Anderson, Wayne c/o Fraser River R-V Park	7,802
Artic Transportation Limited	1,864,853
Beaudril Limited (Gulf Canada Resources Limited)	6,384
Beaver Dredging Company Limited	11,485,333
Botelho Shipping Corporation	978,031
Can-Dive Services	376,206
CIL Incorporated	8,460,281
City Resources (Canada) Limited	275,899
Container Rentals Limited	1,132,359
Department of Energy, Mines and Resources—Bedford Institute of Oceanography	73,859
Dillingham Construction Limited	257,108
Dome Petroleum Limited	798,254
Fondation Boscoville	95,669
Golden Hinde Limited	95,476
Heritage Harbour Navigation Company Limited	39,188
Interocean Steamship Corporation as Agents for World Classic Cruises Limited	288,000
Marine Atlantic Incorporated	4,190,101
Mercy Ships (A Ministry Of Youth)	319,479
Montreal Shipping Incorporated	1,735,417
Neptune Cruises Incorporated	2,333,341
Nissan Automobile Company (Canada) Limited	5,275,667
Rowan Companies Limited	14,197,694
Sea Venture Society	57,279
Volker Stevin Dredging Limited	3,804,062
	58,147,742

Tariff items 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 and 42701-3 provide that in the case of importations into Canada of any goods enumerated in the items, the Governor in Council, on the recommendation of the Minister of the Department of National Revenue may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in these items applicable to the goods. Remission of duty are less the duty applicable to

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

the first $500 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Department of National Revenue and the Treasury Board under the provisions of the tariff items and represent Customs duty on machinery and parts as described in the various remission Orders and Schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period of April 1, 1987 to March 31, 1988 inclusive:

	$
PC 1974-0928, April 23, 1974	1,526
PC 1975-0982, April 29, 1975	1,188
PC 1975-1512, July 3, 1975	1,030
PC 1976-0438, February 26, 1976	1,036
PC 1976-0877, April 13, 1976	1,335
PC 1976-1110, May 11, 1976	1,656
PC 1977-0138, January 27, 1977	2,814
PC 1977-0140, January 27, 1977	1,444
PC 1977-0689, March 17, 1977	1,036
PC 1977-0877, March 30, 1977	1,106
PC 1977-1418, May 19, 1977	1,452
PC 1977-2083, July 21, 1977	1,106
PC 1977-2429, August 31, 1977	5,589
PC 1977-2895, October 13, 1977	2,272
PC 1977-3041, October 27, 1977	4,116
PC 1977-3370, December 1, 1977	1,076
PC 1978-0116, January 19, 1978	7,067
PC 1978-0526, February 23, 1978	3,215
PC 1978-0690, March 7, 1978	15,311
PC 1978-1576, May 11, 1978	1,303
PC 1978-1665, May 18, 1978	1,778
PC 1978-1823, June 1, 1978	1,711
PC 1978-2019, June 22, 1978	1,059
PC 1978-2175, July 5, 1978	1,967
PC 1978-2316, July 25, 1978	2,869
PC 1978-2820, September 6, 1978	3,916
PC 1978-3064, October 4, 1978	18,599
PC 1978-3115, October 12, 1978	1,226
PC 1978-3145, October 12, 1978	9,199
PC 1978-3146, October 12, 1978	5,223
PC 1978-3423, November 9, 1978	1,211
PC 1978-3624, November 30, 1978	1,192
PC 1978-3753, December 12, 1978	49,086
PC 1979-0081, January 18, 1979	11,122
PC 1979-0493, February 20, 1979	1,828
PC 1979-0766, March 15, 1979	2,178
PC 1979-1305, April 25, 1979	1,117
PC 1979-1421, May 9, 1979	1,843
PC 1979-1512, May 17, 1979	3,169
PC 1979-1579, May 24, 1979	1,572
PC 1979-1986, July 26, 1979	8,642
PC 1979-2349, September 6, 1979	5,911
PC 1979-2351, September 6, 1979	21,399
PC 1979-2614, September 26, 1979	4,519
PC 1979-2616, September 26, 1979	116,720
PC 1979-3175, November 22, 1979	1,312
PC 1979-3176, November 22, 1979	1,930
PC 1979-3242, November 24, 1979	1,807
PC 1980-0164, January 11, 1980	2,214
PC 1980-0448, February 8, 1980	1,083
PC 1980-0449, February 8, 1980	4,636
PC 1980-0687, March 20, 1980	3,023
PC 1980-0689, March 20, 1980	1,535
PC 1980-0690, March 20, 1980	4,667
PC 1980-0798, March 27, 1980	1,082
PC 1980-1016, April 17, 1980	9,361
PC 1980-1129, May 1, 1980	2,907
PC 1980-1235, May 8, 1980	1,592
PC 1980-1518, June 5, 1980	9,877
PC 1980-1647, June 19, 1980	2,431
PC 1980-2072, July 31, 1980	1,255
PC 1980-2073, July 31, 1980	5,868
PC 1980-2075, July 31, 1980	1,950
PC 1980-2384, August 27, 1980	1,299
PC 1980-2451, September 12, 1980	7,265
PC 1980-2452, September 12, 1980	5,578
PC 1980-2494, September 18, 1980	3,843
PC 1980-2620, October 2, 1980	1,735
PC 1980-2675, October 9, 1980	1,504
PC 1980-2853, October 23, 1980	3,246
PC 1980-3039, November 6, 1980	79,776
PC 1980-3040, November 6, 1980	40,740
PC 1980-3199, November 27, 1980	70,437
PC 1980-3200, November 27, 1980	216,573
PC 1980-3467, November 27, 1980	50,570
PC 1981-0035, January 8, 1981	46,805
PC 1981-0036, January 8, 1981	22,267
PC 1981-0037, January 8, 1981	137,298
PC 1981-0038, January 8, 1981	34,239
PC 1981-0228, January 29, 1981	52,431
PC 1981-0235, January 29, 1981	31,796
PC 1981-0297, February 5, 1981	107,697
PC 1981-0435, February 19, 1981	34,300
PC 1981-0592, March 5, 1981	35,382
PC 1981-0593, March 5, 1981	156,489
PC 1981-0666, March 12, 1981	206,852
PC 1981-0667, March 12, 1981	101,879
PC 1981-0837, March 12, 1981	23,653
PC 1981-0905, April 2, 1981	238,849
PC 1981-0978, April 9, 1981	127,190
PC 1981-0979, April 9, 1981	95,797
PC 1981-1183, May 7, 1981	131,662
PC 1981-1184, May 7, 1981	200,728
PC 1981-1185, May 7, 1981	913,607
PC 1981-1495, June 4, 1981	100,828
PC 1981-1496, June 4, 1981	185,021
PC 1981-1497, June 4, 1981	179,069
PC 1981-1555, June 11, 1981	393,989
PC 1981-1649, June 18, 1981	208,830
PC 1981-1734, June 25, 1981	103,631
PC 1981-1961, July 16, 1981	137,212
PC 1981-1962, July 16, 1981	59,238
PC 1981-2130, July 29, 1981	52,146
PC 1981-2131, July 29, 1981	15,445
PC 1981-2244, August 19, 1981	67,556
PC 1981-2245, August 19, 1981	326,983
PC 1981-2246, August 19, 1981	92,070
PC 1981-2395, September 3, 1981	162,468
PC 1981-2458, September 3, 1981	238,685
PC 1981-2550, September 16, 1981	68,505
PC 1981-2630, September 23, 1981	41,403
PC 1981-2738, October 8, 1981	9,257
PC 1981-2739, October 8, 1981	70,424
PC 1981-3038, October 29, 1981	219,825
PC 1981-3137, November 5, 1981	198,668
PC 1981-3265, November 19, 1981	133,439
PC 1981-3360, November 26, 1981	232,674
PC 1981-3423, December 3, 1981	39,195
PC 1981-3563, December 17, 1981	125,323
PC 1981-3564, December 17, 1981	43,659
PC 1982-0082, January 14, 1982	69,713
PC 1982-0087, January 14, 1982	173,768
PC 1982-0204, January 21, 1982	129,416
PC 1982-0264, January 28, 1982	106,320
PC 1982-0347, February 4, 1982	299,934
PC 1982-0397, February 11, 1982	450,928
PC 1982-0612, February 18, 1982	189,715
PC 1982-0698, March 4, 1982	282,155
PC 1982-0699, March 4, 1982	149,246
PC 1982-0861, March 18, 1982	43,485
PC 1982-0891, March 18, 1982	193,749
PC 1982-1007, April 1, 1982	157,227
PC 1982-1074, April 8, 1982	203,433
PC 1982-1187, April 22, 1982	100,911

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1982-1188, April 22, 1982	319,142
PC 1982-1304, April 29, 1982	81,322
PC 1982-1344, May 6, 1982	74,279
PC 1982-1461, May 13, 1982	118,833
PC 1982-1527, May 20, 1982	174,070
PC 1982-1598, May 27, 1982	96,318
PC 1982-1662, June 3, 1982	79,576
PC 1982-1729, June 12, 1982	39,772
PC 1982-1792, June 17, 1982	41,266
PC 1982-1959, June 30, 1982	121,352
PC 1982-2028, July 8, 1982	53,052
PC 1982-2029, July 8, 1982	22,830
PC 1982-2181, July 22, 1982	227,314
PC 1982-2265, July 29, 1982	71,067
PC 1982-2362, August 5, 1982	94,323
PC 1982-2485, August 18, 1982	171,224
PC 1982-2633, September 3, 1982	39,275
PC 1982-2634, September 3, 1982	77,439
PC 1982-2759, September 9, 1982	103,606
PC 1982-2869, September 22, 1982	47,069
PC 1982-2984, September 30, 1982	70,529
PC 1982-3145, October 14, 1982	165,858
PC 1982-3202, October 21, 1982	4,911
PC 1982-3374, November 4, 1982	118,695
PC 1982-3375, November 4, 1982	41,731
PC 1982-3478, November 18, 1982	21,355
PC 1982-3596, November 25, 1982	134,595
PC 1982-3672, December 2, 1982	51,920
PC 1982-3792, December 9, 1982	88,373
PC 1982-3940, December 23, 1982	51,931
PC 1983-0027, January 13, 1983	8,173
PC 1983-0028, January 13, 1983	29,216
PC 1983-0217, January 27, 1983	51,052
PC 1983-0279, February 3, 1983	5,836
PC 1983-0459, February 17, 1983	6,016
PC 1983-0536, February 24, 1983	17,704
PC 1983-0668, March 3, 1983	54,082
PC 1983-0669, March 3, 1983	28,933
PC 1983-0710, March 10, 1983	46,966
PC 1983-0767, March 17, 1983	40,743
PC 1983-0851, March 24, 1983	42,472
PC 1983-0948, March 31, 1983	26,911
PC 1983-1099, April 14, 1983	37,289
PC 1983-1177, April 21, 1983	193,694
PC 1983-1322, May 5, 1983	40,431
PC 1983-1323, May 5, 1983	39,634
PC 1983-1399, May 12, 1983	25,841
PC 1983-1508, May 19, 1983	19,668
PC 1983-1535, May 26, 1983	11,251
PC 1983-1714, June 9, 1983	46,266
PC 1983-1785, June 16, 1983	51,236
PC 1983-1870, June 23, 1983	24,514
PC 1983-2042, June 30, 1983	53,411
PC 1983-2072, July 7, 1983	39,823
PC 1983-2345, July 27, 1983	54,598
PC 1983-2484, August 10, 1983	74,299
PC 1983-2599, August 24, 1983	137,357
PC 1983-2684, September 1, 1983	128,878
PC 1983-2803, September 15, 1983	60,771
PC 1983-2895, September 15, 1983	55,996
PC 1983-3168, October 13, 1983	114,523
PC 1983-3169, October 13, 1983	74,441
PC 1983-3170, October 13, 1983	18,908
PC 1983-3349, October 27, 1983	107,877
PC 1983-3423, November 3, 1983	12,046
PC 1983-3548, November 17, 1983	16,975
PC 1983-3549, November 17, 1983	15,538
PC 1983-3669, November 24, 1983	60,072
PC 1983-3744, November 30, 1983	51,265
PC 1983-3855, December 8, 1983	33,630
PC 1983-4021, December 15, 1983	117,724
PC 1983-4104, December 22, 1983	342,555
PC 1984-0050, January 11, 1984	85,102
PC 1984-0146, January 19, 1984	58,974
PC 1984-0147, January 19, 1984	199,256
PC 1984-0264, January 26, 1984	16,754
PC 1984-0433, February 9, 1984	330,674
PC 1984-0434, February 9, 1984	296,006
PC 1984-0525, February 16, 1984	67,573
PC 1984-0653, February 23, 1984	92,656
PC 1984-0780, March 8, 1984	281,874
PC 1984-0874, March 15, 1984	37,723
PC 1984-0987, March 22, 1984	161,806
PC 1984-0988, March 22, 1984	123,981
PC 1984-1076, March 29, 1984	119,629
PC 1984-1158, April 5, 1984	71,060
PC 1984-1243, April 12, 1984	323,553
PC 1984-1327, April 18, 1984	171,661
PC 1984-1454, May 5, 1984	519,453
PC 1984-1556, May 10, 1984	426,354
PC 1984-1685, May 17, 1984	63,445
PC 1984-1772, May 24, 1984	197,449
PC 1984-1984, June 7, 1984	854,572
PC 1984-2053, June 14, 1984	404,491
PC 1984-2189, June 21, 1984	572,818
PC 1984-2314, June 28, 1984	1,331,740
PC 1984-2511, July 12, 1984	437,745
PC 1984-2660, July 25, 1984	1,793,665
PC 1984-2725, August 10, 1984	591,847
PC 1984-2726, August 10, 1984	736,718
PC 1984-2834, August 24, 1984	536,604
PC 1984-2918, August 31, 1984	3,262,202
PC 1984-3156, September 12, 1984	746,822
PC 1984-3157, September 12, 1984	801,433
PC 1984-3394, October 18, 1984	1,451,332
PC 1984-3395, October 18, 1984	1,020,741
PC 1984-3396, October 18, 1984	1,777,808
PC 1984-3397, October 18, 1984	720,069
PC 1984-3635, November 8, 1984	1,304,197
PC 1984-3636, November 8, 1984	349,840
PC 1984-3747, November 22, 1984	231,449
PC 1984-3896, December 6, 1984	1,304,100
PC 1984-3978, December 6, 1984	2,021,117
PC 1984-4097, December 20, 1984	860,547
PC 1984-4098, December 20, 1984	1,515,119
PC 1984-4099, December 20, 1984	1,048,026
PC 1985-0102, January 17, 1985	1,849,680
PC 1985-0295, January 31, 1985	1,802,011
PC 1985-0481, February 14, 1985	714,777
PC 1985-0482, February 14, 1985	1,228,356
PC 1985-0483, February 14, 1985	1,436,208
PC 1985-0637, February 28, 1985	1,603,259
PC 1985-0670, February 28, 1985	2,043,250
PC 1985-1047, February 28, 1985	844,196
PC 1985-1048, February 28, 1985	608,477
PC 1985-1161, April 4, 1985	1,884,405
PC 1985-1162, April 4, 1985	3,135,163
PC 1985-1163, April 4, 1985	2,077,693
PC 1985-1277, April 18, 1985	1,203,624
PC 1985-1647, May 16, 1985	1,480,712
PC 1985-1648, May 16, 1985	1,739,651
PC 1985-1649, May 16, 1985	1,671,624
PC 1985-1650, May 16, 1985	930,198
PC 1985-1706, May 23, 1985	774,143
PC 1985-1707, May 23, 1985	1,898,193
PC 1985-1907, June 13, 1985	3,239,816
PC 1985-2007, June 20, 1985	2,135,781
PC 1985-2076, June 27, 1985	1,422,505
PC 1985-2091, June 27, 1985	3,541,441
PC 1985-2142, July 4, 1985	3,429,780

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1985-2300, July 24, 1985	1,854,824
PC 1985-2359, July 24, 1985	1,189,279
PC 1985-2474, August 7, 1985	927,781
PC 1985-2504, August 7, 1985	1,594,944
PC 1985-2690, August 28, 1985	6,127,348
PC 1985-2691, August 28, 1985	1,719,726
PC 1985-2775, September 12, 1985	1,585,421
PC 1985-2776, September 12, 1985	232,428
PC 1985-2825, September 19, 1985	1,221,488
PC 1985-2826, September 19, 1985	2,531,345
PC 1985-2876, September 26, 1985	2,093,674
PC 1985-2960, October 3, 1985	2,386,634
PC 1985-2961, October 3, 1985	1,610,037
PC 1985-3100, October 10, 1985	555,847
PC 1985-3205, October 24, 1985	787,557
PC 1985-3318, November 7, 1985	1,107,309
PC 1985-3319, November 7, 1985	1,371,317
PC 1985-3415, November 11, 1985	429,167
PC 1985-3416, November 11, 1985	1,245,122
PC 1985-3417, November 11, 1985	1,876,271
PC 1985-3530, December 5, 1985	1,983,465
PC 1985-3607, December 12, 1985	1,270,333
PC 1985-3608, December 12, 1985	1,590,618
PC 1985-3728, December 19, 1985	792,284
PC 1986-0048, January 10, 1986	996,424
PC 1986-0144, January 16, 1986	1,861,026
PC 1986-0208, January 23, 1986	2,336,627
PC 1986-0278, January 30, 1986	1,040,896
PC 1986-0347, February 6, 1986	1,212,076
PC 1986-0404, February 13, 1986	692,269
PC 1986-0500, February 27, 1986	2,599,956
PC 1986-0501, February 27, 1986	3,110,876
PC 1986-0567, March 6, 1986	519,483
PC 1986-0623, March 13, 1986	1,764,135
PC 1986-0686, March 20, 1986	1,450,082
PC 1986-0853, April 10, 1986	1,358,765
PC 1986-0854, April 10, 1986	2,766,966
PC 1986-0948, April 17, 1986	1,137,303
PC 1986-1016, April 24, 1986	473,859
PC 1986-1071, May 1, 1986	1,513,040
PC 1986-1121, May 8, 1986	1,811,128
PC 1986-1171, May 15, 1986	2,233,889
PC 1986-1210, May 22, 1986	769,818
PC 1986-1356, June 5, 1986	2,463,792
PC 1986-1420, June 12, 1986	825,457
PC 1986-1487, June 19, 1986	1,492,254
PC 1986-1570, June 26, 1986	1,167,667
PC 1986-1727, July 23, 1986	1,307,152
PC 1986-1728, July 23, 1986	2,899,950
PC 1986-1902, August 8, 1986	825,412
PC 1986-1903, August 8, 1986	1,234,828
PC 1986-1904, August 8, 1986	640,451
PC 1986-2135, September 11, 1986	2,628,892
PC 1986-2136, September 11, 1986	403,760
PC 1986-2137, September 11, 1986	314,899
PC 1986-2200, September 18, 1986	609,678
PC 1986-2281, October 2, 1986	1,267,690
PC 1986-2282, October 2, 1986	1,770,987
PC 1986-2321, October 9, 1986	1,644,117
PC 1986-2383, October 23, 1986	913,926
Remissions of less than $1,000	48,967
	177,060,580

PC 1952-1945, April 4, 1952, goods for sale, use or free distribution by the United Nations or its Agents:

Canadian Unicef Committee	89,161
Remissions of less than $1,000	125
	89,286

PC 1952-4282, October 15, 1952, remission of the customs duty and taxes on goods originating in countries enjoying the privileges of the British Preferential Tariff:

Altrom Canada Corporation	5,247
Pioko Fashion	1,638
	6,885

PC 1953-18/894, June 9, 1953, remission of customs duties and taxes on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the year 1987-88:

Burlington Northern Railway	590,480
Canadian National Railway	204,204
Canadian Pacific Railway	427,541
Chessie System Railroads	1,753,210
Consolidated Rail Corporation	822,873
Napierville Junction Railway	3,992
	3,802,300

PC 1959-1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation of customs duty otherwise payable:

Aga Khan Foundation Canada	1,150
Assembly Hall of Jehovah Witness of Montréal Incorporée	6,970
Baptist International Mission	9,893
Believers Fellowship	1,483
Can Aide	4,617
Canadian Aid Foundation	117,997
City of Quesnel	1,188
College of New Caledonia	5,227
Ducks Unlimited	124,907
Frontier Foundation	11,299
Holy Spirit Association	4,832
ICG Gas Liquid Limited	6,243
Jimmy Swaggart Ministries	5,139
Les Apôtres de l'Amour Infini	11,104
McKesson Trade Show	10,659
North American Indian Mission	5,688
Northern Light Gospel Mission	7,609
Northern Youth Programs	6,701
Quebecair Incorporated	4,874
Seaforth Highlanders of Canada Corporation	1,387
Specialists CPS	116,045
Spruce Meadow Farm	1,074
The Corporation of the Presbyterian Church	25,094
University Laval	3,452
University of British Columbia	2,802
Vancouver Sea Festival Society	1,943
Young Life of Canada	18,439
Remissions of less than $1,000	13,283
	531,099

PC 1960-1600, November 25, 1960, customs duties and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with the United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada:

Atomic Energy of Canada Limited	121,001
Canada Centre for Inland Waters	57,120
Canadian Coast Guard	7,974
Canadian Commercial Corporation	12,208
Canadian General Electric Company	199,717
Department of Environment	2,413
Department of Health and Welfare	3,742
Department of National Defence	12,034
Department of Supply and Services	33,354

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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Department of Transport	22,083
EEV Canada Limited	1,385
General Electric Military	18,900
Great Lakes Fishery	3,208
Lawrence Levermore National Laboratory	27,380
Texcan Cables Limited	3,679
US Navy Keyport—Washington	24,026
Varian Canada Incorporated	31,371
Victrix Limited	9,004
Remissions of less than $1,000	4,484
	595,083

PC 1963-15/1854, December 20, 1963, remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method:

Kalium Chemicals, Division of PPG Industries Canada Limited	39,908

PC 1966-2184, November 24, 1966, remission of customs duty and partial sales tax on defence supplies:

Department of National Defence	10,346,126
Department of Supply and Services	42,164
Raytheon Canada Limited	14,647
Remissions of less than $1,000	825
	10,403,762

PC 1966-19/2220, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the Passover holidays and entered at customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival:

Allied Food Distributors Incorporated	79,612
Banquet Foods	10,246
Bartons Bonbonnière Incorporée	1,921
Benjamin Printing Company	2,078
Best Kosher Products	3,109
Cong Yetev Lev	2,294
Delicious Kosher Food Company	12,252
Gift-O-Fruit Company Limited	1,648
Hahamovitch Kosher Imports	121,662
Holtzheuser Brothers Limited	7,865
Kidd and Company Limited	1,476
Klein Grocery	1,926
Kofman and Barenholtz Foods Limited	156,507
Loblaws Limited	3,021
Lubavitch Youth Organization	1,640
Montreal Kosher Baker Limited	2,326
Morris National Incorporated	1,475
Nouveautés Capital	14,279
Oshawa Group Limited, The	1,224
Rabbinical College of Canada	5,365
S & F Food Importers	7,671
Star Appetizer Limitée	8,025
Steinberg Incorporated	1,415
Supreme Foods (Ontario) Limited	75,005
Vatco Agencies Limited	4,087
Weidman Foods Incorporated	26,387
Remissions of less than $1,000	13,015
	567,531

PC 1967-38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for Export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty:

Alberta Distillers	233,486
Canadian Mist Distillers Limited	13,164
Gilbey Canada Limited	1,378
Hiram Walker & Sons Limited	1,716
Remissions of less than $1,000	1,923
	251,667

PC 1967-489, March 16, 1967, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of buses and in respect of all parts and accessories and parts thereof for use in the manufacture of bodies for buses:

Frank Fair Industries Limited	4,423
Motor Coach Industries Limited	6,237,340
Remissions of less than $1,000	1,665
	6,243,428

PC 1967-24/1621, August 23, 1967, remission of the customs duty and excise taxes which might otherwise be payable in respect of equipment (including dredges, barges, tugs, scows or motor vessels) materials or supplies used or consumed for and in connection with the maintenance of the navigational channels in the international section of the St Lawrence Seaway:

Robco Incorporated	2,705
St Lawrence Seaway	8,439
Remissions of less than $1,000	940
	12,084

PC 1967-27/1778, October 3, 1967, 65% of the customs duty and excise taxes payable by the Department of National Defence on replacement parts for seven C117 Falcon aircraft:

Department of National Defence	27,016

PC 1969-1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project:

Department of National Defence	10,061

PC 1969-1785, September 17, 1969, authorized the remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes:

Air France Compagnie Nationale	1,382
Consica Incorporated	10,708
Delta Airlines Incorporated	26,087
Federal Express Corporation	25,530
Hudson General Aviation	5,434
Lufthansa German Airlines	3,697
Northwest Airlines Incorporated	7,833
Northwest Orient Airlines	6,184
Speedex Manufacturing, Division of Magna International	1,210
United Airlines Incorporated	15,179
Remissions of less than $1,000	5,688
	108,932

PC 1970-958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boy's shirts:

Remissions	345,764

PC 1970-1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700-1 and which are entered for consumption on and after July 8, 1970 in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods:

Remissions	6,783,060

PC 1970-1786, October 14, 1970, remission of duties and sales tax payable on ballet slippers and pointed toes shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances:

Alberta Ballet Company	1,356
Grands Ballets Canadiens, Les	15,311
National Ballet of Canada (Guild), The	30,064
National Ballet School (NSB), The	7,219
Royal Winnipeg Ballet of Canada	17,771
Theatre Ballet of Canada	1,146
Remission of less than $1,000	56
	72,923

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1970-1913, customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:	
Advance Power (1984) Incorporated	11,604
Amertek Incorporated	509,126
AMP of Canada Limited	23,750
Automation Tooling System	29,324
Batten Technologies Limited	39,408
BTL Division Allectropac Incorporated	2,564
CAE Electronics	4,800
C-Tech	297,508
Canadian Aircraft Products Limited	33,498
Canadian Forging Limited	1,201
Canadian Marconi Company	19,725
Centre de Plaquage CP Tech	2,155
Cercast Incorporated	15,110
Chippewa Technology Incorporated	9,308
CHT Steel Company	50,130
Computing Devices Company	523,173
Control Data Canada Limited	27,954
CPS Industries Incorporated	8,143
Donlee Precision	26,864
Dowty Equipment of Canada	25,985
Dowty Canada Limited	1,348
Ebco Industries Limited	46,653
Eldorado Resources Limited	3,611
Emtol, Division of Linamar	62,140
Fleet Industries, Division of Ronyx Corporation	118,258
General Motors of Canada Limited	5,686,210
Greening Donald Company Limited	47,894
Gruhle Manufactured Limited	5,190
Hastech, Division of Linamar	198,864
Hendrickson Canada Limited	3,659
Hermes Electronics Limited	268,403
Heroux Limited	1,990
Indal Technologies Incorporated	103,966
Invar Manufacturing Limited	268,427
ITT Canada Limited	1,375
Joly Engineering	6,669
Les Arsenaux Canadiens Limitée	22,371
Les Chantiers Davie Limitée	2,192
Les Trempeurs d'Acier du Québec	4,926
Linamar Machine Limited	286,979
Linex, Division of Linamar	25,224
Lister Bolt and Chain Limited	21,070
Litton Systems Canada Limited	25,097
Magna Electronics Limited	77,955
Marine Aerospace	1,740
Microtel	401,200
MIL Davie Incorporated	1,071
MIL Vickers Incorporated	214,335
Motor Wheel Corporation of Canada Limited	236,123
National Fire Hose of Canada	1,198
Offshore Systems	2,352
Optech Incorporated	7,242
Premco Machine Limited	2,736
Prestige Knitting Mills	8,703
Raychem Canada Limited	9,171
Raytheon Canada Limited	786,475
Robotic Systems International Limited	9,049
Rockwell International of Canada Limited	56,705
Sal Precision Machine	1,510
Sanders Canada	183,578
Shellcast Foundries Incorporated	3,054
Sonic Barrier Sound Products	38,323
Spar Aerospace Products Limited	116,423
Sperry Univac Incorporated	1,476
Spinic, Division of Linamar	18,040
Steel Treaters of Quebec Incorporated	4,571
Triplex Engineering Company	54,875
Unisy Canada Incorporated	135,108
Verral Fabricators	1,755
Versatile Vickers	295,431
Vestshell Incorporated	73,474
West Heights Manufacturing Incorporated	1,021
Remissions of less than $1,000	22,529
	11,641,069
PC 1971-2727, December 14, 1971 amended by PC 1973-4030, December 18, 1973, PC 1974-547, March 12, 1974, PC 1975-2943, December 18, 1975, PC 1977-2546, September 15, 1977, PC 1977-3373, December 1, 1977, PC 1979-3466, December 19, 1979 and PC 1981-69, January 15, 1981, remits the customs duty paid or payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700-1 and 42701-1 entered for consumption:	
Remissions	1,702,301
PC 1972-215, February 10, 1972, remission of customs duty on off-highway vehicles, parts and accessories and parts:	
Accuride Canada Incorporated	1,643
Aeroquip Canada Limited	3,378
Brute Manufacturing Limited	7,077
Canadian General Electric	6,241
Cypress Equipment Company Limited	3,881
Dresser Canada Incorporated	685,067
General Motors of Canada Limited	81,213
Invar Manufacturing Limited	48,043
Lincoln St Louis Canada Limited	1,234
MacDonald Steel (1976) Limited	1,830
Mercedes Benz of Canada Limited	125,822
Novacro Machining Incorporated	2,567
Pacific Truck and Trailer Limited	548,992
Patlon Aircraft & Industries Limited	1,400
Tracon Engineering Limited	121,816
VME Equipment of Canada Limited	3,527,685
Wabco Equipment of Canada	742,219
Woodstock Hydraulic Power	2,086
Remissions of less than $1,000	4,726
	5,916,920
PC 1972-585, March 28, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:	
Universal Handling Equipment	43,673
PC 1972-1029, May 16, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:	
Teal Manufacturing Limited	5,625
PC 1973-837, April 3, 1973, order respecting the privileges and immunities in Canada of the International Atomic Energy Agency:	
International Atomic Energy Limited	71,725
PC 1973-3568, November 13, 1973, remission of customs duties paid or payable under the Customs Tariff on carbon fibres and filaments imported into Canada:	
Fibres Armtex Limitée, Les	3,827
Garlock of Canada Limited	6,748
Robco Incorporated	32,711
	43,286
PC 1973-3581, November 13, 1973, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Champion Truck Bodies Limited:	
Champion Truck Bodies Limited	16,178
Remissions of less than $1,000	917
	17,095
PC 1974-34, January 8, 1974, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in Australia:	

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Alliance Mercantile Incorporated	15,512
Altrom Canada Corporation	3,983
Anthony E Timms	9,660
Empress Foods Limited Group A	20,403
Everfresh Meat Processors Limited	4,674
Fletchers Limited	12,317
H Cleveland and Company Limited	9,069
Homfray Carpets—Australia	2,857
Intercity HRI Meats Division	1,860
John Watson Limited	1,703
Kendor Textiles (1953) Limited	40,273
Koala Springs Incorporated	39,476
LN Reynolds Company Limited	3,322
Man-Tech Associates	1,884
Midwest International Incorporated	8,551
New Zealand Lamb Company Limited	4,451
Preisco Foods Limited	6,772
Prok International Canada Incorporated	54,837
RA Chisholm Limited	13,180
Saftcan International	24,666
Siegal Brothers Limited	3,392
Tascot Templeton, Division of Guthrie	3,951
Warman International Corporation	41,811
Welco Expediting Limited	5,960
Remissions of less than $1,000	5,968
	340,532

PC 1975-3025, December 23, 1975, remission of excise duties on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (wine):

Alberta Distillers Limited	510,676
Andres Wines Atlantic Limited	1,728,184
Calona Wines Limited	127,820
Gilbey Canada Incorporated	108,864
Gooderham and Worts Limited	390,333
Great West Distillers Limited	5,575,344
Hiram Walker and Sons Limited	377,123
Les Distilleries Dumont Limitée	1,825,990
Les Vins André du Québec Limitée	2,663,250
McGuinness Distillers Limited	5,629,681
Melville Distilleries Limited	707,427
Potter Distilleries Limited	3,165,708
Ridout Wines Limited, Chateau-Gai Atlantic Division	846,673
Rieder Distillery Limited	778,273
Schenley Canada Incorporated	2,120,239
St Lawrence Starch Company Limited	5,857,490
The Seagram Company Limited	2,434,745
	34,847,820

PC 1976-325, February 17, 1976, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Tor Truck Corporation	84,332

PC 1976-958, April 27, 1976, remission of excise duties on spirits lost due to breakage in warehouse and while in transit:

Alberta Liquor Control Board	2,025
British Columbia Liquor Distribution Branch	19,491
Les Vins LaSalle Incorporée	15,070
Manitoba Liquor Control Commission	3,802
New Brunswick Liquor Corporation	1,423
Newfoundland Liquor Corporation	1,102
Saskatchewan Liquor Board	5,136
Schenley Canada Incorporated	19,319
Société des Alcools du Québec	60,362
Remission of less than $1,000	28
	127,758

PC 1976-1314, June 1, 1976, remission of customs duties and excise taxes payable on Canadian exposed and processed film and recorded video tape:

Black Earth Films Incorporated	1,156
Canadian Broadcasting Corporation	5,494
Communication Claude Héroux	2,427
Eureka Films Limited	1,221
Filmline International	2,862
JA Film Company	1,336
Les Productions la Fête Incorporée	1,374
McWaters-Vanlint and Associates	2,296
Ontario Educational Communications Authority	1,825
Partners Film Company, The	7,491
Proformule	2,346
Schultz Bob Production Limited	2,623
Société Radio-Canada	6,785
Remissions of less than $1,000	18,904
	58,140

PC 1976-1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada:

Arby's Roast Beef Sandwiches	25,086
Balloon Machine, The	3,377
Bob Chaffin	1,624
Bobs Space/Racers	35,585
Bruno Zacchini Jr	39,232
Captain Tattoo	10,586
Cicero Wholesale Gift Company	1,673
Circus Vargus	9,982
Clarence Wholesale Gift Company	1,426
Daniel Hanian	1,257
Don Paul Incorporated	18,682
ER Johnson Donuts	31,960
ES Webb Company Limited	18,814
Exposition Restaurants Incorporated	1,616
Future World Arcade	11,095
Geir Severeid	1,819
George Circus International Incorporated	1,328
Harlequin Amusement	3,287
Hollywood's Spectacular Stunt	4,312
Imperial Palace	15,820
Kasu Cody & Jill Wells	2,735
Klenne Concessions TR	6,965
Laserlite Incorporated	23,550
Libbertt Concessions Incorporated	27,311
Location de Tentes Laurentides	1,704
Montys' Travelling Reptile Show	7,776
Onetime	38,051
Paul's Ward Concessions	4,458
Raymond Gates	3,222
RH Groscurth and Groscurth	9,116
Robert Cassada	80,084
Robin Hanian	15,703
Sky Concessions	21,469
Smart Industries	53,012
Sullivan Concessions	19,918
Swiss Industries Fair	2,542
Thirst and Juice Company	50,528
Thomas Shows Incorporated	425,682
Thompson Len	6,765
Weeb JR	76,977
Western Fair Grounds	18,382
Remissions of less than $1,000	71,897
	1,206,408

PC 1977-297, February 10, 1977, remission of customs duty and sales tax on buses, parts and accessories and parts thereof:

AMP of Canada Limited	11,133
Fauver JN (Canada) Limited	8,236
General Motors	8,665
Ontario Bus Industries Incorporated	3,165,065
Parker-Hannifin (Canada) Incorporated	1,261

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Saynor Electronics Limited	4,166
Remissions of less than $1,000	811
	3,199,337

PC 1978-749, March 16, 1978, remission of customs duty on used foundry patterns and related jigs and fixtures:

Abex Industries of Canada Limited	1,916
Aqualine Incorporated	2,429
Bell City Foundry (Brantford) Limited	1,017
Benn Iron Foundry Limited	61,957
Black Clawson Kennedy	2,194
Burnstein Castings Limited	26,768
Canada Alloy Castings Limited	19,940
Cercast Incorporated	49,888
Cercor Incorporated	8,318
Clark Equipment	2,964
Crowe Foundry Limited	15,948
Fahramet Limited	4,754
Heritage Industries Limited	12,201
Hudson Bay Diecasting Limited	13,635
Mariland Yacht Sales Limited	13,001
Procast Foundries	1,254
Robert Mitchell Incorporated	1,278
Specialty Cast Metals Limited	5,398
St Stephen Foundry Limited	1,380
Standard Induction Castings Limited	7,403
Remissions of less than $1,000	12,970
	266,613

PC 1978-842, March 23, 1978, remission of customs duties and sales tax on certain pleasure cruisers:

AFC Grew Incorporated	819,212
Canoe Cave Manufacturing Limited	377,522
Cooper Yachts Limited	1,371,797
Espadon Industries	116,435
Goodfellow Incorporated	11,812
Les Bateaux Doral Limitée	46,131
Les Bateaux Peterborough Incorporée	127,620
Marineland Yacht Sales Limited	396,951
McQueens Boat Works Limited	98,754
Three Buoys House Boats	1,010,327
Thundercraft Industries Limited	348,907
	4,725,468

PC 1978-1116, April 13, 1978, remission of customs duty on titanium anodes:

CIL Industrial Chemical Works	90,211
Canadianoxy Chemicals Limited	41,815
Canadian Occidental Petroleum, Squamish Plant	8,954
Dow Chemical Canada Incorporated	281,209
Erco Industries Limited	11,693
FMC of Canada Limited	8,680
Great Lakes Forest Products	63,272
PPG Canada Incorporated	22,595
Quénord Incorporée	2,603
Remissions of less than $1,000	298
	531,330

PC 1978-2185 July 5, 1978, remission of customs duty on certain motor vehicles, parts and accessories and parts thereof:

Thermo King Western (Calgary) Limited	34,080

PC 1978-3117, October 12, 1978, remission of customs duty and excise taxes on obsolete or surplus goods destroyed in Canada:

Remissions	3,891,333

PC 1978-3762, December 14, 1978, partial remission of customs duties, sales and excise taxes paid on domestic and imported parts, equipment and other items for use by Canadian Air Carriers providing domestic and international commercial air service:

	$
Air Canada	647,478
Canadian Airlines International Limited	37,473
Canadian Pacific Airlines Limited	787,657
Pacific Western Airlines Limited	4,437
Wardair Canada Incorporated	294,595
Worldways Canada Limited	46,365
Remissions of less than $1,000	978
	1,818,983

PC 1978-3839, December 21, 1978, partial remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof:

Central Truck Body Company Limited	3,637

PC 1979-28, January 18, 1979, remission of customs duty and taxes on certain goods imported to support the CP-140 Aurora Aircraft:

Crawford Allan Associated Limited	1,906
Department of National Defence	35,640
JHT Electronics Limited	11,755
Patton Aircraft & Industries	2,979
Raytheon Canada Limited	37,474
Sanders Canada	10,135
Varian Canada Incorporated	2,819
Remissions of less than $1,000	4,508
	107,216

PC 1979-615, March 1, 1979, remission of customs duties on goods imported for processing and subsequent export:

AHA Manufacturing Company Limited	27,318
ASE International, Division of Cuvar Thermoplastics Limited	3,989
Aar-Kel Moulds Limited	321,127
Abex Industries Limited	30,212
Accupress Manufacturing Limited	681,141
Advance Power (1984) Incorporated	56,371
Afton Operating Corporation	56,717
Air Canada	2,108,153
Alberta Distillers Limited	321,448
Albright and Wilson Americas	176,596
Alcan Canada Products Limited	1,990,122
Alcom	17,159
Aldura Trailer & Equipment (Kent) Manufacturing	31,736
Alex Industries Limited	27,745
All Bake Confection Limited	247,004
Aluminerie de Beaucancour Incorporée	119,354
Aluminum Company of Canada Limited	1,034
Amav Industries	7,206,015
American Hospital Supply Canada Incorporated	9,951
Amerisport Incorporated	115,483
Anchor Machine & Manufacturing	2,582
Aradco Management Limited	8,883
Arbor Dominion Limited	2,323,848
Arconas Corporation	38,011
ARD Industries Limited Division of Fricton Welding	23,208
Armstrong World Industries (Sonotrol Division)	69,301
Artex Precast Limited	229,967
Artopex	51,660
Arvid Machine Tools Limited	78,087
Avon Canada Incorporated	326,835
B 2 X Industries Incorporated	129,901
BC Forest Products Limited	32,881
Bailey Controls Division Babcock & Wilcox Limited	3,740
Banner Gelatin Products Limited	24,763
Bay Mills Limited	144,679
BCL Magnetics Limited	18,831
Beer Precast Concrete Limited	36,111
Behrens Engraving Limited	40,205
Beloit Canada Limitée	22,839
Bétons Préfabriqués du Lac	5,366
Bic Incorporated	118,223
Binder Tool and Mold Incorporated	1,649,669

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Bingham International Incorporated	66,005
Blue Bird International Incorporated	1,637,243
Bombardier Incorporated	30,490,164
Bomen Incorporated	453,241
Bonnie Bell of Canada Limited	2,388
Bose Canada Incorporated	375,445
Bradbury Company (455715) Ontario Limited	12,149
Brasserie Molson du Québec	155,926
Bridge & Tank CDA	3,380
Bristol Laboratories of Canada	2,002,051
Bristol-Myers Canada Incorporated	2,194,456
British American Bank Note Incorporated	141,420
Brookside Farms Limited	79,869
Budd Canada Incorporated	284,302
Build-A-Mold Limited	120,826
Burcan Industries Limited	95,147
Burke Canada Incorporated	8,869
Burroughs Canada	23,843
Business Accessories Incorporated	20,308
Butler Metal Products	28,680
Butler Polymet Plastics Division	122,834
CAE Electronics Limited	1,025,973
CAE Machinery Limited	381,254
CE Bauer	83,099
CE Natco Limited	18,050
CIP Incorporated	4,941
Camions Pierre Thibault Incorporated	179,847
Canada Hair Cloth Company Limited	29,358
Canada Post Corporation	2,805
Canada Vibac Tape Corporation	919,247
Canadelle Incorporated	1,067
Canadian Babbitt Bearings Incorporated	1,016
Canadian Feed Screws Manufacturing Limited	27,397
Canadian Fishing Company Limited	4,809
Canadian General Electric Company Limited	86,222
Canadian General Tower Limited	1,498,513
Canadian Lukens Limited	149,931
Canadian Marconi	552,183
Canadian Mist Distillers Limited	84,725
Canadian Refractories	153,067
Canadian Steelmaster Company Limited	129,105
Canchilla Associates Limited	42,487
Canco Cranes Limited	24,372
Canron Incorporated, Foundry Division	291,950
Canterra Engineering Limited	24,166
Capital Disposal Equipment Incorporated	163,184
Capsule Technology International Limited	105,378
Cardinal Clothes Incorporated	152,836
Carrington Distillers Limited	290,379
Carrosseries Fontaine (1979) Incorporated	46,890
Casa Interiors Limited	11,906
Caterpillar of Canada Limited	35,569
Cavalier Tool and Manufacturing Limited	523,781
Celanese Canada Limited	423,010
Center Tool and Mold Company Limited	189,837
Central Stampings Limited	813,557
Cercast (1979) Incorporated	376,987
Chemical Resin Corporation	399,966
Chrysler Canada Limited	16,874,139
CHT Steel Company	200,239
Cie Minière Québec Cartier	294,989
Clay-Mill Technical Systems Incorporated	92,369
CML Northern Blower Incorporated	36,481
Cobra Machine Tool Company	9,838
Codalex Limited	78,427
Collaboration Santé Internationale	37,365
Collins Canada	1,784
Com-Stat Automotive Incorporated	60,594
Cominco Limited	64,207
Commonwealth Group	8,671
Compagnie Minière IOC Limitée	213,388
Comptec International Limited	125,932
Computer Assembly Systems Limited	3,979
Computing Devices Company	19,526
Conross Corporation	73,838
Con-Stat Automotive	1,020
Continuous Colour Coat Company	583,027
Control Data Canada Limited	22,980
Convenience Mold	61,018
Cord Turbo Blowers Limited	57,759
Corma Incorporated	46,065
County Line Egg Products Limited	320,940
Covo Manufacturing Company Limited	230,231
Craigs Machine Shop	50,790
Créations Américana Incorporated	3,083
Creations Ronor Incorporated	14,196
Customs Trim Limited	1,141,527
Cyvex Corporation	537,775
DGB Assemblies Limited	86,702
DGM Dominion General Manufacturing Limited	181,991
Dafoe & Dafoe Incorporated	18,266
Dart Machinery of Windsor	16,548
Decoustics Limited	51,535
Degussa Canada Limited	719,819
Delta Furniture Company Limited	5,499
Delta 70 Manufacturing Limited	129,228
Desmarais et Frères Limitée	5,661
Dominion Bridge Sulzer Incorporated	95,987
Dominion General Manufacturing	1,014
Dominion Samples Limited	2,043
Donlee Manufacturing Industries Limited	25,922
Dreco Rig Tech & Construction	9,903
Drill Systems International Limited	93,026
Duff Industries	12,030
Dunlop Construction Products Incorporated	42,650
Dyer Equipment Limited	108,879
ED Welmers Foods Limited	1,543
EDAC Incorporated	1,210
EH Ferree Company Limited	105,839
EH Hanson Manufacturing Limited	4,700
ER St Denis and Sons Limited	60,136
Eastern Coated Papers Limited	33,765
Ebco Industries Limited	403,366
Echantillons Dominion Limitée	10,124
Eco-50059-8, Edac Incorporated	40,214
Ecusta Fibres Limited	20,596
Edac Incorporated	18,964
El Mets Parts, Division of Toromont	9,876
Electrical Contacts Limited	89,548
Electrovert Limited	180,107
Enardee Bingo Supplies Limited	1,122
Endre Tools and Mold Company Limited	45,125
Enerflex Systems Limited	19,757
Epro Machine Limited	13,825
Erco, Division of Tenneco Canada Incorporated	508,209
Ernst Leitz Canada Limited	377,469
Esco Limited	19,909
Ester Lauder Cosmetics Limited	912,084
Établissements Robojo Limitée	81,584
Eureka Coach Company	711,741
Exeltor Incorporated	284,205
Export Packers Company Limited	582,667
FH Welding Machines Limited	1,300
F Jos Lamb Company Canada Limited	990,332
Faber and Company Incorporated	4,450
Fabricated Steel Products (Windsor) Limited	503,257
Fabtron Corporation	5,213
Fenêtre et Vitraux C M Limitée	15,196
Fournelle Energie Technologie	20,875
Franco Products	31,444

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Frank W Horner Incorporated	51,041
Fraser Valley Goods	789,144
Freedland Industries Limited	416,361
Freshwater Fish Marketing Corporation	75,010
Furnitrad Incorporated	31,349
GPL Yachting	38,766
Gaco Systems Limited	270,811
Garlock du Canada Limitée	98,893
Gearcraft Machine Corporation	7,676
Geiger International Limited	72,202
General Kinetics Engineering Corporation	67,680
General Liquid Engineering Incorporated	18,739
General Motors Corporation of Canada Limited (Transmission)	2,509,503
General Motors of Canada Limited, Diesel Division	1,477,821
George L Failing Supply	29,035
Get Away Enterprises Incorporated	12,005
Givex Corporation	11,194
Glegg Water Conditioning Incorporated	118,813
Glenayre Electronics Limited	233,560
Grand Falls Industries Limited	41,035
Granville Island Brewing	1,825
Greater Canada Colour Printing Limited	500,767
Grimsby Stove & Furnace Limited	70,826
HE Vanatter Limited	3,985,744
Hallmark Tools Limited	2,094,759
Hanmar Motor Corporation	82,610
Harber Manufacturing Limited	102,181
Harricana Métal Incorporée	9,477
Hepburn John T Limited	50,112
Herro Machinery Limited	15,643
Heuga Canada Limited	133,227
Highland Valley Cooper	356,185
Highway Stamping (Windsor) Limited	16,331
Hiram Walker & Sons Limited	7,050,816
Holiday Juice Limited	72,994
Home & Park Motorhomes, Division of Harmar Motor Incorporated	7,358
Honda of Canada Manufacturing Incorporated	7,009,417
Hudgson Steel Incorporated	19,724
Huron Steel Products (Windsor) Limited	135,316
Husky Injection Moulding Systems Limited	140,300
IBM Canada Limited	6,537,518
IMO Foods Limited	96,721
IPL Incorporated	9,580
Idacom Electronics Limited	68,072
Ideal Mold Corporation	1,018,480
Ilco Unican Incorporated	105,617
Imasa Limited	97,078
Imperial Flavours Limited	2,975
Impulse Manufacturing Limited	3,449
Incendex International Incorporated	58,125
Indal Wall Systems Limited	216,073
Industries Griffin	49,929
Industries Griffin International Incorporated	94,321
Industries NRC Incorporated	58,952
Ingersoll Rand Canada Incorporated	10,042
Innovative Metals Incorporated	187,056
Interfriction Canada Incorporated	90,142
Interior International Limited	221,316
International Controls Limited	29,088
International Patter Distributing Corporation	131,412
International Tools (1973) Limited	1,478,836
Interoptics Limited	2,710
Intertape Systems Incorporated	265,914
Isomedix Corporation	2,246,980
Izon Industries Incorporated	1,377
Jeep Corporation	6,371,107
Joseph E Seagram & Sons Limited	2,487,682
JTL Machine Limited	3,873
Judricks Enterprises Limited	18,174
Kable Tapes Limited	169,689
Kasle Steel of Canada Limited	136,904
Kendan Manufacturing Limited	168,218
Keuffel and Esser Canada Incorporated	51,058
Kimberly Clark Employees Limited	15,036
Kolmar of Canada Limited	95,475
Kremco, Division of Dreco Group	18,660
Krug Furniture Incorporated	183,594
KT Industries Limited	18,642
L Knight Trailer & Company	221,679
La Réchaperie Enregistrée	8,303
Lab-Volt Québec Limitée	50,121
Lakeview Marine & Sports Limited	12,986
Lamko Tool and Mould Incorporated	908,836
Laurel Steel Products Limited	3,312
Laval Tool and Mould Limited	280,636
Lawrenco Engineered Products	90,852
LeBlanc & Royle Telecommunications Incorporated	63,331
Le Groupe Christie Limitée	283,750
Leigh System de Navigation	706,165
Les Aciers Robond Incorporée	2,370
Les Arsenaux Canadiens Limitée	60,522
Les Emballages Lawson Limitée	109,697
Les Entreprises André Tougas	121,065
Les Fonderies Shellcast Incorporée	2,584
Les Importations Prévues Limitée	26,002
Les Industries Forestières Pro Pac Limitée	2,109
Les Intérieurs Casa Limitée	145,831
Les Machineries Tenco	104,367
Les Manufacturiers Heeg Incorporée	6,047
Les Plastiques Ronor Limitée	34,701
Linamar Machine Limited	447,514
Linex Manufacturing Incorporated	34,249
Little Kristy	4,007
Lookwood Manufacturing Incorporated	20,830
M & R Industrial Services Limited	3,520
MA Brian Company Limited	2,051
MSA International Limited	11,463
MacDonald Detwiler and Associates	16,449
Magnum Distributors Limited	46,922
Maloney Steel Limited	21,274
Manufacturier Grandford Incorporée	318,945
Marimac Textiles Incorporated	364,241
Marina Gagnon Fils Limitée	112,193
Master Machine and Duplicating (Windsor) Incorporated	3,150
McGaw Manufacturing	32,114
McInnis Material Handling Systems	11,300
McQueens Boat Works Limited	48,403
MDA Technologies Limited	146,244
Media Coat Incorporated	84,613
Mercedes Textiles Limitée	30,774
Métal St-Jean Incorporée	9,121
Metalex Products Limited	35,976
Metalfab Limited	35,976
Metcor Incorporated	12,707
Metric Mold	10,402
Metropolitan Distribution	4,312
Meubles JPM Gervais Incorporée	209,367
Michelin Tires (Canada) Limited	2,404,316
Microtel Limited	38,228
Midwest Precision Mould Limited	457,288
Mikelly Diffusions Incorporated	9,740
Mitec Manufacturing Company Limited	37,519
Mitel Corporation	1,011,451
Modern Mold Limited	72,876
Mohawk Metal Products Limited	118,924
Moli Metal (1984) Incorporated	1,520
Monclair, Division of Nestle Entreprises Limited	105,288
Moosehead Breweries Limited	1,721,439
Moteur Leroy-Somer du Canada Limitée	1,507,357

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Motor Coach Industries Limited	216,289
MSA International Limited	29,659
MSA Tire Limited	21,762
Mux Lab Incorporated	78,414
Mylarz Mould Limited	428,226
Namasco Limited	16,450
Nash Engineering Company	5,520
National Auto Radiator Manufacturing Company Limited	8,095
National Sample Card Company Limited	123,963
National Steel Car	13,750
Nautilus Yachting Limitée	327,663
Nelbro Packing Company	237,279
Neo Industries Limited	32,779
Newcor Canada Limited	192,465
Nicholson Murdie Machines Limited	18,382
Noma Incorporated	50,477
Noranda Metal Industries Limited	50,805
Norsette International Incorporated	41,730
Nortek Computers Limited	1,268
Northern Telecom Canada Limited	2,382,825
Novacor Chemicals Limited	608,251
Novacro Machining Incorporated	4,691
Nugget Drilling	54,786
Numatics Air Controls Limited	7,581
O-Pee-Chee Company	63,657
Olan Mills of Canada Incorporated	147,103
Omega Tool Limited	392,666
Ontario Wire & Steel Corporation	7,094
Ontarion Store Fixtures Incorporated	3,858
Pacer Industries Incorporated	85,673
Pacific Fruit & Concentrates	158,620
Padinox Incorporated	1,198
Paper Based Products	6,639
Paragon Tools Company	1,678,479
Parco-Hesse Corporation Incorporated	116,881
Pavesi International	4,432
PBC Products	10,008
Peelco Manufacturing Limited	25,645
Philips Information Systems Limited	1,126,982
Pimlico Holding Limited	159,667
Pirelli Cables Incorporated	232,766
Polywrap Product of Canada Limited	141,948
Potter Distilleries	50,929
Poulies Maska Incorporated	1,292
Power Battery (Iberville) Limitée	197,115
Power Motion Manufacturing	17,340
Prefac Industries Incorporated	28,374
Prestcold North America Limited	78,339
Presvac Systems Limited	266,425
Produits Progressifs Limitée	35,266
Propak Systems Limited	24,002
Protein Foods Corporation Limited	77,525
Provincial Crane AMCA Heavy Equipment Limited	85,759
Pure Metal Galvanizing (PMT)	143,598
Quebec Gearworks Limited	75,892
R & R Tool & Mould Incorporated	76,790
Raylo Chemicals	2,844
Raymond Industrial Equipment Limited	124,411
Re-Doe Mold Company Limited	28,094
REF Automation Limited	101,577
Regal Tool and Mold Limited	911,412
Regional Services Office Department	1,913
Reko Tool & Mould Incorporated	534,105
Relcon Incorporated	3,404
Rex Tool and Mold Limited	6,681
Richler Hydraulic Incorporated	205,773
Ricwil Limited	85,497
Robert Mitchell Incorporated	7,372
Roc Crete Industries Limited	3,306
Rockwell International	1,855,712
Roctel Manufacturing	1,920
Romeo Machine Shop Limited	5,924
Ropak Capilano Limited	36,448
Ross-Ellis Limited	60,594
Rothmans, Benson & Hedges Incorporated	70,547
SDI Steel Door Industries Limited	44,586
SKD Company Limited	171,900
SR Telecom Incorporated	129,954
SWF Auto-Electric	347,902
Schegel Canada Incorporated	121,207
Schenley Canada Incorporated	5,098
Seabreeze Electric Corporation	25,018
Seeburn Metal Products Limited	139,690
Sefina Industries Limited	9,303
Serigraphie Richford Incorporated	61,785
Shaw-Almex Industries Limited	23,800
Shaw Pipe Protection Limited	44,041
Shell Canada Resources	77,789
Shell Canada Products Limited	210,481
Shellcast Foundries Incorporated	9,589
Sherbrooke Bandag Incorporated	2,305
Shield Metal Manufacturers Limited	9,430
Signtech Incorporated	229,572
SKD Technologies Incorporated	1,289
Smith and Nephew Incorporated	675,131
Snazz Corporation	60,451
Sonotrol Division	18,522
Source Montclair/Labrador	101,376
Spar Aerospace Products Limited	242,666
Sperry Incorporated Computer Systems	31,358
Spinic Manufacturing Company Limited, Subsidiary of Linamar	138,877
St Clair Tool and Die Limited	527,057
Standard Tube Canada Incorporation	166,866
Stel-Bec	66,932
Stephens-Adamson, Division of Allis-Chalmers Canada Incorporated	57,459
Sterile Pharmaceuticals Limited	205,460
Sterling Automotive Supplies Incorporated	27,449
Stork Werkspoor Canada	1,027
Stove Woodward Company Limited	6,985
Stowe Woodward	25,435
Streamline Copper & Brass Limited	25,099
Strudex Fibres Limited	38,392
Sub Aaquatics Development	27,974
Superior Emergency	10,418
SWF Auto Electric (Division of ITT)	8,449
TH Best Printing Company Limited	12,538
TRW Seat Bolt	1,494
Tanner Eye Limited	30,734
Technitread Tire Manufacturing Incorporated	1,843
Technomarine Incorporated	3,021
Techwest, Division of Fleet Aerospace	2,738
Tecumseh Products of Canada Limited	555,583
Telemus Electronic Systems Incorporated	5,928
Texcom Marketing	32,862
The Borden Company Limited	29,111
The Commonwealth Group	22,251
The Valley City Manufacturing Company Limited	1,541
Thermo Burr Canada	20,083
Thomas Built Buses of Canada Limited	2,157,548
Tie Communications Canada Incorporated	330,415
Tiibes Servisport Incorporated	49,115
Timberjack Incorporated	293,883
Toledo Scale Division Reliance Electric Limited	33,975
Trane Company Canada Division Wabco-Standard	147,838
Transelectrix Technology Incorporated	672,140
Transgear Manufacturing	27,208
Transway Systems Incorporated	24,696
Tri Par Incorporated	5,759

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Tri Steel Incorporated	6,178
Tri-Star Industries Limited	22,680
Tri-Tec Controls Limited	28,302
Tri-Way Machine Limited	370,099
Trio Tool and Mold Limited	647,928
Triumf	20,835
TRW Vehicle Safety Systems	78,795
Unicel Limited	63,545
Unique Mould Makers Limited	15,544
Unique Tool and Gauge Incorporated	10,160
Uniroyal Goodrich Canada Incorporated	296,632
Unisys Canada Incorporated	755,357
United Tire and Rubber Company Limited	12,096
Universal Package Corporation	769,783
Unlimited Textures Company Limited	168,173
Utah Mines Limited	795,255
UTDC Incorporated, Canada Car Works	62,641
Valera Electronics Incorporated	43,917
Valiant Machine and Tool Incorporated	284,844
Van Amera Industries	1,646
Van Dresser Limited	1,041,243
Vanderpols Eggs Limited	62,644
Varta Batteries Limited	21,701
Velan Engineering Limited	1,557
Velan Incorporated	1,215,326
Veltri Stamping Corporation	9,587
Versatile Vickers Incorporated	1,759
Vetshell Incorporated	11,530
VME Equipment of Canada Limited	1,058,460
Vonella-Angilieri Clothing Manufacturing Incorporated	14,724
Vulcan Equipment Company Limited	76,015
Walinga Body and Coach Limited	254,846
Warner's	17,970
Waterville	2,304
Waterville Cellular Products Limited	93,037
Weber Tool & Mold, Division of Weber Manufacturing Limited	113,768
Webpax Incorporated	1,260
Welles Corporation Limited	56,643
Westcan Electrical Manufacturing Incorporated	231,752
Westcott Fashions Limited	26,875
Westinghouse Canada Incorporated	709,479
Wiggers Customs Yachts Limited	13,497
Wildon Machinery Company Limited	2,824
William Switzer and Associates	47,057
Willowglen Systems	24,798
Wilson Machine Company Limited	25,638
Windsor Match Plate and Tool Limited	41,979
Windsor Mold Incorporated	259,559
Witke Iron Works	50,668
Wolverine Tube Limited	34,470
Yarrow Furn Incorporated	140,784
Remissions of less than $1000	17,971
	192,583,028

PC 1980-278, January 25, 1980, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Ottawa Truck Bodies Limited:

Refrigeration Thermo King	4,448
Remissions of less than $1,000	479
	4,927

PC 1980-7/1674, June 19, 1980, provides for the remission of customs duty and sales tax paid or payable on "printed material" imported into Canada by or on behalf of a "foreign carrier" for use exclusively in the promotion and operation of air services provided by the said carrier:

Remissions	628,545

PC 1980-2751, October 16, 1980, provides for remission of customs duty and partial sales tax paid or payable in respect of front end wheel loaders and parts:

Atlas Intermodal Transport Company	5,495
Atlas Polar Company Limited	5,409
Caterpillar of Canada Limited	12,387,772
Clark Equipment of Canada Limited	16,887
Crothers Limited	49,460
Dresser Canada Incorporated	1,714,521
Équipement Piedmont Limitée	11,891
Finning Tractors Employee	43,319
International Hough Division of Dresser	65,584
JI Case Canada Incorporated	22,541
Powell Equipment Limited	21,932
R Angus Alberta	59,352
VME Equipment of Canada Limited	2,536,417
Volvo Canada	14,167
Remissions of less than $1,000	712
	16,955,459

PC 1980-2938, October 30, 1980, remission of customs duty on diesel engines and parts thereof for crawler loaders and crawler dozers:

Finning Tractor	2,266,212

PC 1980-3160, November 27, 1980, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in New Zealand:

ARCO Importing Distributor	5,720
BC Ferry Corporation	1,377
Borden Chemical Western Division	14,023
Canadian Marconi Company	2,958
Colin Campbell and Sons Limited	17,395
Ferrostaal Metals Limited	4,637
Marquis of London Manufacturing (1979)	6,776
Montreal Sheepskin and Leather	1,467
New Zealand Lamb Company Limited	46,473
RA Chisholm Limited	4,479
Saftcan International	1,091
Shepherd's House of Import	8,082
Remissions of less than $1,000	6,434
	120,912

PC 1981-579, March 5, 1981, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated:

Les Fourgons Transit	41,017
Refrigeration Thermo King	5,125
Remissions of less than $1,000	2,539
	48,681

PC 1982-890, March 18, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division:

Bombardier Incorporated	54,969

PC 1982-993, April 1, 1982, remission of customs duty and sales tax on goods imported in connection with the CF-18 Hornet Aircraft:

Bendix Avelex	5,267
Brian Engineering Limited	1,061
CAE Electronics	19,812
Department of National Defence	8,376,127
Digital Equipment of Canada Limited	25,860
Dynasty Components	1,400
Electronic Wholesalers Company	7,673
Eona Fasteners	12,319
Glesco Equipment Incorporated	26,378
Godfrey Howden Incorporated	60,430
Hawker Siddeley Canada Limited	66,058
Honeywell Incorporated	32,227
Howden Canada Incorporated	84,474
JHT Electronics	8,899
Kab Electronics	10,310
Leigh Instruments Limited	5,257
Les Attaches Esna Incorporée	4,559

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Metcan Fabricators Incorporated	7,480
Patlon Aircraft and Industries	2,667
Raytheon Canada Limited	3,600
RDB Sheppard Agencies Limited	3,991
Sanders Canada Incorporated	125,701
Subtec Limited	5,581
Wackid Radio	4,223
Williams & Wilson	3,487
Remissions of less than $1,000	6,591
	8,911,432

PC 1982-1164, April 22, 1982, remission of customs duties on certain goods from the People's Republic of China:

GT Lanning Limited	1,829
Lee & Man Manufacturing Limited	3,876
Remissions of less than $1,000	117
	5,822

PC 1982-1717, June 10, 1982, remission of customs duties on certain implants for use in fattening cattle:

Brae Laboratories	211,511
Eli Lilly Canada Incorporated	1,473
Syntex Agri Business Limited	30,096
	243,080

PC 1982-1893, June 23, 1982, remission of customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions in substitution therefore:

McGill University	1,458
Polar Continental Resolute Bay	2,425
Remissions of less than $1,000	1,246
	5,129

PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engine, Canadian flight simulators and parts thereof, repaired abroad, in substitution therefore:

Air Canada	21,719
Aviation Department of Canadian Conference of Teamsters	2,033,017
Bryan's Transfer	12,000
British Columbia Forest Products	3,391
Charles Woolacott	15,819
Department of Supply and Services	8,993
Department of Transport	105,451
ED Aircraft Services Limited	1,757
Field Aviation	5,206
Genaire Limited	2,040
Hayes-Dana Incorporated	571,971
Husky Oil Operations Limited	1,614
Imperial Oil Limited	43,757
Kaiser Resources Limited	1,717
Le Chemin de Fer	2,118
MacMillan Bloedel Limited	56,301
McCain Foods Limited Plant Payroll	1,333
Petro-Canada Incorporated	2,600
Quebec Cartier Mining Company	3,865
Ranger Oil Limited	20,811
S Madill Limited	1,124
Virden Aviation Limited	1,850
West Fraser Air	68,946
Westcoast Transmission Company	87,949
Remissions of less than $1,000	6,781
	3,082,130

PC 1982-2182, July 22, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited:

Funcraft Vehicles (1981) Limited	14,010
Sentinel Vehicles	74,986
	88,996

PC 1982-2262, July 29, 1982, remission of customs duty and sales tax on communications equipment for the region operations control centers military surveillance system:

Bell Canada	13,866

PC 1982-2477, August 18, 1982, remission of customs duty on equipment for use by Mitel Corporation in the design, development, testing or manufacture of semiconductor devices:

Mitel Corporation	36,944

PC 1982-2635, September 3, 1982, remission of customs duty and tax on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated:

Western Star Trucks Incorporated	3,477,430

PC 1982-3142, October 14, 1982, remission of customs duty on North Pacific Alaskan Fur Sealskins:

Sheila's Furs Registered	37,305
Remissions of less than $1,000	1,191
	38,496

PC 1982-3144, October 14, 1982, remission of customs duty on rotogravure printing rolls imported by DOMCO Industries Limited, Farnham, Quebec:

DOMCO Industries Limited	7,450

PC 1982-3201, October 21, 1982, remission of customs duties on processed almonds and pistachios:

Adams Brands	2,961
California Almond Growers	64,139
Canadian Pacific Airlines	6,505
F Archibald Brokerage	12,698
John Vince Foods	33,339
Jonespac Company Limited	14,196
Kavanagh Foods Limited	3,354
Kirkland and Rose Limited	1,029
Lucerne Foods Limited	3,216
North American Impex Incorporated	5,225
RC Purdy Chocolates	3,878
Rowntree MacKintosh Canada Limited	7,52-
Super Nuts	2,421
Taylor Tracking Incorporated	21,628
Tenneco West Incorporated	6,638
The Canada Safeway Limited	1,265
Top Nuts	16,081
Warner Lambert Canada Incorporated	13,755
Remissions of less than $1,000	174,307
	394,159

PC 1982-3470, November 18, 1982, remission of customs duty on goods used in the manufacture of satellites and satellite subsystems for export:

Apollo Microwaves Limited	39,488
Com Dev Limited	56,310
Fleet Industries	4,677
General Motors of Canada Limited	19,628
ITT Industries of Canada Limited	1,583
Spar Aerospace Products	16,484,702
Remissions of less than $1,000	722
	16,607,110

PC 1982-3822, December 9, 1982, remission of customs duty on certain goods used in the production of components for certain aircraft:

McDonnell Douglas Canada Limited	5,123

PC 1982-3941, December 23, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated:

Commercial Van Lines Incorporated	3,530

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
PC 1983-21, January 13, 1983, respecting the designation of least developed developing countries:	
Ateliers Aspasie Incorporée, Les	25,090
Edmont Canada	59,678
	84,768
PC 1983-30, January 13, 1983, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company:	
George C Doerr Body and Trailer Company	3,161
PC 1983-947, March 31, 1983, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited:	
Childs Truck Bodies Limited	21,862
PC 1983-1438, May 12, 1983, remission of customs duty and sales tax on automobiles, parts and accessories and parts thereof of Aurora Cars Limited:	
Aurora Cars Limited	1,711
PC 1983-1499, May 19, 1983, remission of customs duty and sales tax on automobiles of Volkswagen Canada Limited:	
Volkswagen Canada Limited	6,627,423
PC 1983-2066, July 7, 1983, remission of customs duty on certain colour picture tube imported by Mitsubishi Electronics Industries Canada Incorporated:	
Mitsubishi Electronics Industries Canada Incorporated	863,828
PC 1983-2333, July 27, 1983, remission of customs duty, sales and excise taxes and excise duties on goods imported by visiting forces personnel:	
Remissions	44,283
PC 1983-2374, July 27, 1983, remission of the customs duty paid or payable on imported goods detained prior to being released to charitable organizations in Canada:	
Can Aide Foundation	22,176
Scott Mission Incorporated	1,250
Remissions of less than $1,000	323
	23,749
PC 1983-2525, August 10, 1983, provides for the remission of customs duty on spirits, wine or flavoring materials having a spirit content, imported for the purpose of being blended in a distillery with spirits in bond:	
Alberta Distillers Limited	327,421
Angostura International Limited	143,750
Canadian Mist Distillers Limited	11,308,244
Corby Distilleries Limited	1,075,441
Crane Canada Incorporated	140,669
Distillerie Dumont Limitée	172,351
Gilbey Canada Limited	1,131,946
Hiram Walker and Sons Limited	3,501,300
McGuiness Distillers Limited	1,995,206
Meaghers	251,444
Potter Distillers of Ontario Limited	533,021
Rieder Distillery Limited	229,689
Rumark Rums Canada Limited	578,111
Schenley Canada Incorporated	439,588
Seagram	6,455,599
Splendid Chocolate Limited	4,293
Remissions of less than $1,000	417
	28,288,490
PC 1983-2797, September 15, 1983, remission of customs duty and the sales tax on the duty in respect of xenon lighting equipment for use by the Niagara Falls Illumination Board in illuminating the falls at Niagara Falls:	
Niagara Parks Commission	6,997
PC 1983-2988, September 29, 1983, remission of customs duty on materials and components imported by Bristol Aerospace Limited, Winnipeg, Manitoba, for use in the manufacture of Black Brant Upper Atmosphere Research Vehicles:	
Bristol Aerospace Limited	107,936
PC 1983-3138, October 6, 1983, remission of customs duty and part of the sales tax on official airline guide catalogues imported by Professional Courier Limited, Mississauga, Ontario:	
Professional Courier Limited	116,713
PC 1983-3141, October 6, 1983, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of specified commercial vehicles and in respect of all parts and accessories and parts thereof, for such vehicles:	
Mack Canada Incorporated	13,249,003
PC 1983-3414, November 3, 1983, remission of customs duty on shade fabrics imported for use in growing horticultural crops:	
Remissions	12,771
PC 1983-3769, November 30, 1983, remission of customs duty and sales and excise taxes on certain goods imported into or purchased in Canada by the participants of the 1986 World Exposition on Transportation:	
Remissions	40,737
PC 1984-52, January 11, 1984, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Wiltsic Truck Bodies Limited:	
Wiltsic Truck Bodies Limited	1,822
PC 1984-53, January 11, 1984, remission of customs duty and sales tax on specified commercial vehicles parts and accessories and parts thereof of Les Carrosseries Fontaine (1979) Limitée:	
Refrigeration Thermo King Montreal	10,365
Remissions of less than $1,000	411
	10,776
PC 1984-54, January 11, 1984, remission of customs duty on specified commercial vehicles:	
Western Utilities Equipment Company Limited	10,594
PC 1984-867, March 15, 1984, remission of customs duty, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations in substitution therefore:	
Remissions	666,605
PC 1984-965, March 22, 1984, remission of customs duty and sales tax on laminated glass dinnerware:	
Corning Canada Incorporated	1,015,345
PC 1984-1159, April 5, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited:	
Navistar International	1,655
PK Welding & Fabricators Limited	1,071
	2,726
PC 1984-1559, May 10, 1984, remission of customs duty and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of International Harvester Canada Limited:	
Navistar International Corporation of Canada	71,879,887
PC 1984-2048, June 14, 1984, remission of customs duty on chemicals and photomasks used in the production of semiconductor devices imported by Mitel Corporation:	
Mitel Corporation	42,728

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
PC 1984-2332, June 28, 1984, remission of customs duty and sales tax on automobiles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division:	
Bombardier Incorporated	7,332
PC 1984-2509, July 12, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée:	
Les Carrosseries Parco Incorporée	85,127
PC 1984-2835, August 15, 1984, remissions of customs duty on certain motor vehicles, parts and accessories and parts thereof of American Motors Incorporated:	
American Motors (Canada) Incorporated	65,888,756
PC 1984-3103, August 31, 1984, remission of customs duty on imports of unmanufactured flue-cured tobacco:	
Imperial Leaf Tobacco	5,695
PC 1985-479, February 14, 1985, remission of customs duty, sales and excise taxes paid or payable by Westinghouse Canada Incorporated on nuclear power generation components and systems imported into Canada for testing:	
Westinghouse Canada Incorporated	3,523
PC 1985-813, March 14, 1985, remission of customs duty on automobiles of Mercedes-Benz of Canada Incorporated:	
Mercedes-Benz of Canada Incorporated	487,011
PC 1985-816, March 14, 1985, remission of customs duty on automobiles of Subaru Auto Canada Limited:	
Subaru Auto Canada Limited	4,782
PC 1985-817, March 14, 1985, remission of customs duty on automobiles of Toyota Canada Incorporated:	
Toyota Canada Incorporated	180,678
PC 1985-818, March 14, 1985, remission of customs duty on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada:	
BMW Canada Incorporated	950,410
PC 1985-1757, May 30, 1985, remission of customs duty and sales tax on goods imported for the Canadian Patrol Frigate Project:	
AEG Bayly Incorporated	35,707
Aeroquip Canada Incorporated	4,683
Ascolectric Limited	18,380
Bedard Girard Incorporated	1,420
CAE Electronics Limited	56,777
CR Control Marketing Limited	1,835
Canada Wire and Cable Limited	20,453
Canadian General Electric	261,228
Canadian Marconi Company	1,533,660
Canadian Wire & Cable Company	169,587
Crawford, Allan Associates Limited	1,732
Department of National Defence	91,976
Digital Equipment of Canada Limited	10,074
Dresser Canada Incorporated	10,664
Drew Chemical Limited	11,615
Electro & Optical Systems Limited	2,192
Electrovert Limited	9,853
Environac Incorporated Calgary	16,788
Fram Canada Limited	2,110
Hewlett-Packard (Canada)	1,242
Honeywell Incorporated	9,407
Indal Technologies Incorporated	1,103
Internav Limited	5,149
Isofad Incorporated	5,434
J & R Weir Limited	1,030
Jenkins Canada	8,200
JSC Joiner	26,733
Leigh Engineering & Aerospace Division	80,945
Leigh Instruments Limited	12,848
MEL Defence System Limited	28,201
Merlin & Gerin Canada	58,364
Motorola Canada Limited	13,996
Novenco Canada Incorporated	3,118
Ontor Limited	10,145
Paramax Electronics Incorporated	5,268,569
Patlon Aircraft and Industries	29,408
Philips Electronics	12,432
Raychem Canada Limited	30,902
Raytheon Canada Limited	552,784
Robert Mitchell Incorporated	3,799
Sed Systems Incorporated	3,714
Slater Steel Corporation	12,018
St John Shipbuilding Limited	4,414,270
Stork Werkspoor Canada Limited	47,977
Thornes Industrial	3,701
Verral Metal Fabricators	3,277
Wagner Engineering	5,281
Westinghouse Canada Incorporated	29,936
Woodside Fabricators	2,047
Remissions of less than $1,000	27,800
	12,974,564
PC 1985-1932, June 13, 1985, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Limited:	
Minoru Truck Bodies Limited	6,350
PC 1985-2071, June 27, 1985, customs duties, excise duties, excise taxes and sales tax on alcoholic beverages sold to visiting forces and to visiting personnel in Canada on temporary duty:	
Alberta Liquor Control Board	80,025
British Columbia Liquor Distribution Branch	5,961
Liquor Control Board of Ontario	35,940
New Brunswick Liquor Corporation	5,095
Nova Scotia Liquor Commission	6,065
Remissions of less than $1,000	785
	133,871
PC 1985-2278, July 25, 1985, remission of customs duty and sales tax on certain Canadian made Yarns returned to Canada:	
Spinette Yarns & Dryers Limited	19,451
PC 1985-2279, July 24, 1985, remission of customs duty on investigation drugs, placebos and emergency drugs:	
Adria Laboratories of Canada	24,599
Amersham Canada Limited	2,035
Astra Pharmaceuticals Canada Limited	49,915
Atkemix Incorporated	4,418
Bio-Recherche Limitée	31,484
Boehringer Ingelheim (Canada) Limited	43,520
Bristol Myers	30,229
Burroughs Wellcome Limited	371,716
Ciba Geigy Canada Limited	20,118
Dr Morton Shulman	2,090
Eli Lilly Canada Incorporated	101,196
Glaxo Canada	5,718
Hoechst Canada Incorporated	28,386
Hoffman-LaRoche Limited	18,663
Janssen Pharmaceutical (Canada)	25,215
Merck Frost Canada Incorporated	7,318
Pfizer Canada	34,333
Rhone Poulenc Pharma Incorporated	6,860
Roussel Canada Incorporated	8,182
Sandoz Canada Incorporated	118,417
Smith-Kline and French Canada	6,550
Squibb Canada Incorporated	15,174

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Syntex Incorporated	27,765
Vancouver General Hospital	2,024
Warner-Lambert Canada Incorporated	32,061
Remissions of less than $1,000	12,711
	1,030,697

PC 1985-2280, July 24, 1985, remission of customs duty on imports of unmanufactured dark tobacco and cigarette filters imported by Bastos du Canada Limitée:

Bastos du Canada Limitée	43,944

PC 1985-2296, July 24, 1985, remission of customs duty on goods imported for the Infra-Red Search and Target Designation Project:

Spar Aerospace	146,666
Remissions of less than $1,000	216
	146,882

PC 1985-2757, September 12, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:

Centoco Manufacturing Limited	4,295

PC 1985-2771, September 12, 1985, remission of customs duties paid or payable on certain goods used in the development and manufacture of space shuttle remote manipulator systems:

CAE Electronics Limited	4,685
Spar Aerospace	288,181
Remissions of less than $1,000	766
	293,632

PC 1985-3099, October 10, 1985, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof Capital Disposal Equipment Incorporated:

Capital Disposal Equipment Incorporated	64,574

PC 1985-3606, December 12, 1985, remission of customs duties and a portion of the sales tax paid or payable on merchandise temporarily imported for topical illustration:

Dayton Hudson	13,916
Interview Magazine	1,777
Remissions of less than $1,000	1,962
	17,655

PC 1986-331, February 6, 1986, remission of customs duty on lamp bulbs for Christmas lighting sets:

Alderbrook Industries Limited	33,491
Les Produits Électriques	51,039
Noma Canada Incorporated	197,137
Universal Electric Products	1,190
	282,857

PC 1986-502, February 27, 1986, remission of customs duty and a portion of the sales and excise taxes paid or payable on computer equipment for use in carrying out systems software development contacts:

Appleton Industrial Software BC	1,082
CIL Incorporated	18,736
Falcum Technologies Incorporated	5,129
Mrs Miklasher	4,150
Print Three Incorporated	3,886
Prior Data Services	8,824
Rhodnius Incorporated	3,659
Sydney Development Corporation	4,406
Universal Dynamics	2,562
Xicom Technologies Corporation	6,614
Remissions of less than $1,000	8,633
	67,681

PC 1986-611, March 13, 1986, remission of customs duty on sensitized photographic film:

Kodak Canada Incorporated	2,719,360

PC 1986-637, March 13, 1986, remission of customs duty on automobiles of Honda Canada Incorporated:

Honda Canada Incorporated	1,230,754

PC 1986-1102, May 8, 1986, remission of the customs duty on tailored collar shirts:

Arrow Company, The	3,113,103
Brill Manufacturing Limited	43,675
Buckeye Industries Limited	49,256
Caravan Manufacturing Limited	64,688
Chaps Ralph Lauren	9,453
Chemise Empire Limitée	104,421
Cluett Peabody and Company	420,899
GT Lanning	76,643
John Rennie Limited	262,519
Len Jay	90,788
Les Chemises I Miller Incorporée	428,805
Lipson, T and Sons Limited	73,015
Modern Shirt Industries Limited	973,510
Modes Alto Regal Incorporated	69,198
Mr Jeff Incorporated	189,484
MWG Apparel Corporation	278,864
Mylord Shirt Manufacturing	2,079,991
Pegasus of Canada	24,849
R Nicholls Distributors Incorporated	8,459
Rainbow-Jean Company Limited	14,766
Ralph Lauren Womenswear Canada	16,935
Sainthill Levine and Company	4,347
Sigal Shirt Company Limited	172,734
William Cline Company Limited	135,788
Remissions of less than $1,000	478,487
	9,184,677

PC 1986-3/1299, May 29, 1986, remission of customs duty on equipment used in the commercial duplication of video tapes:

JVC Canada	2,059

PC 1986-1469, June 19, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

American Motors (Canada) Incorporated	8,122
Ford Motor Company of Canada	168,706
Remissions of less than $1,000	314
	177,142

PC 1986-1852, August 13, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

Central Stampings	2,266
Ford Motor Company of Canada	2,182
	4,448

PC 1986-2173, September 18, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

General Motors of Canada Limited	29,597

PC 1986-2174, September 18, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

Beckers Lay Tech Incorporated	1,675
Long Manufacturing Limited	5,216
	6,891

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1986-2220, September 25, 1986, remission of the customs duty and sales tax paid or payable on goods imported for the installation of the roof of the Montreal Olympic Stadium:	
NSK Bearing Canada Limited	1,138
Socodec	61,024
Remission of less than $1,000	76
	62,238
PC 1986-2322, October 9, 1986, remission of customs duty and sales tax on machinery and equipment for production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
Navistar International Corporation Canada	1,271
Remission of less than $1,000	15
	1,286
PC 1986-2379, October 23, 1986, remission of customs duty on sodium carbonate for use in the manufacture of glass bottles:	
Consumers Glass	340,836
PC 1986-2730, December 4, 1986, remission of customs duty paid on emergency flood control equipment imported on behalf of the Ministry of Natural Resources (Ontario):	
Ministry of Natural Resources (Ontario)	15,019
PC 1986-2892, December 18, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
American Motors of Canada Limited	24,852
F Joseph Lamb Company	67,525
	92,377
PC 1986-9/2914, December 18, 1986, remission of the customs duty on certain foil and parts for use in the manufacture of capacitors:	
Aerovox Canada Limited	28,652
PC 1987-181, February 5, 1987, remission of customs duty and a portion of the sales tax on synthetic netting used for game bird pens:	
Beny Hill Limited	2,613
Black River Game Farm	4,702
Jean-Marc Ridel	2,881
Tartan Pheasantry	2,509
	12,705
PC 1987-186, February 5, 1987, remission of the customs duty paid or payable on railway rolling stock temporarily imported into Canada by Canadian Industries Limited Incorporated:	
Canadian Industries Limited Incorporated	39,817
PC 1987-194, February 5, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Western Rock Bit Company Limited:	
Western Rock Bit Company Limited	1,386
PC 1987-196, February 5, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repairs Limited:	
Dependable Truck and Tank Repairs Limited	6,612
PC 1987-198, February 5, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Raytel Equipment Limited:	
Raytel Equipment Limited	15,769
PC 1987-200, February 5, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Tipping Motor Bodies Limited:	
Douglas Enterprises	1,372
Remission of less than $1,000	389
	1,761
PC 1987-201, February 5, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of IMT Cranes Canada Limited:	
IMT Cranes Canada Limited	10,961
PC 1987-204, February 5, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Rebel Steel Industries Limited:	
Rebel Steel Industries Limited	20,859
PC 1987-310, February 19, 1987, remission of customs duty on potatoes imported for use in the manufacture of potato chips:	
Hostess Food Products Limited	15,269
Humpty Dumpty Food Limited	33,400
Nalley's Canada Limited	3,932
Yum Yum Potato Chips Incorporated	5,342
	57,943
PC 1987-311, February 19, 1987, remission of customs duty on certain fresh fruits and vegetables imported for processing:	
Berryland Canning Company Limited	313,341
David Lord Limited	165,190
Fraser Valley Frosted Foods Limited	30,186
Snowcrest Packers Limited	58,553
Snyder et Fils Incorporée	45,722
Strud Brothers Limited	4,291
Sun Dew Foods Limited	4,052
Weil's Food Processing	14,017
Remissions of less than $1,000	466
	635,818
PC 1987-315, February 19, 1987, remission of the customs duty and a portion of the federal sales tax paid or payable on landing net bags imported by Lucky Strike Bait Works Limited:	
Lucky Strike Bait Works Limited	10,693
PC 1987-317, February 19, 1987, remission of customs duty and the partial remission of the sales tax paid or payable on defence supplies imported into Canada by Canadian Arsenals Limited for the manufacture of high explosive anti tank (heat) ammunitions:	
Canadian Arsenals Limited	1,190,026
PC 1987-324, February 19, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited:	
Wilcox Bodies Limited	4,543
PC 1987-395, March 5, 1987, remission of customs duty on Hemoccult II patient kits for use in the detection of colon and rectal cancer:	
Alberta National Drugs	5,416
Shoppers Drug Mart	5,471
	10,887
PC 1987-442, March 12, 1987, remission of customs duty and sales tax on certain books and other printed matter:	
Remissions	38,813,309
PC 1987-443, March 12, 1987, remission of customs duty and sales tax on certain computer parts and semiconductors:	
Remissions	40,785,210
PC 1987-454, March 12, 1987, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
Chrysler Canada Limited	443,549
Remissions of less than $1,000	972
	444,521

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1987-606, March 26, 1987, remission of customs duty on certain diesel engines and parts for use in the production of mining equipment, electricity generating sets or vessels:	
Atlas Polar Company Limited	76,441
Crothers Limited	5,970
Cullen Detroit Diesel Allison Limited	8,264
Cummins Alberta	8,581
Finning Limited	24,652
Norbors Drilling Limited	1,385
R Angus Alta Limited	27,854
Remission of less than $1,000	41
	153,188
PC 1987-614, March 26, 1987, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
American Motors Canada Incorporated	29,803
PC 1987-615, March 26, 1987, remission of customs duty paid on six rotary screw air compressors imported into Canada by Atlantic Compressed Air Limited:	
Atlantic Compressed Air Limited	26,462
PC 1987-621, March 26, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated:	
Intercontinental Truck Body BC Incorporated	28,680
PC 1987-622, March 26, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited:	
Intercontinental Truck Body Limited	33,279
PC 1987-935, May 7, 1987, remission of customs duty on materials for gas distillation or recovery equipment:	
Hallmark Alloys Limited	2,164
PC 1987-947, May 7, 1947, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Equipement Labrie Limitée:	
Equipement Labrie Limitée	9,457
PC 1987-1044, May 21, 1987, remission of the customs duty and sales and excise taxes paid or payable on goods imported into Canada to be tested or examined for certification by an accredited organization:	
Canadian Standard Association	713,013
The Canadian Gas Association	2,895
Urban Transportation	131,500
Warnock Hersey International	3,478
Remissions of less than $1,000	4,992
	855,878
PC 1987-1133, June 4, 1987, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
Highway Stamping Limited	1,571
Remissions of less than $1,000	530
	2,101
PC 1987-1134, June 4, 1987, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
Tecumseh Metal Products Limited	1,359
PC 1987-1135, June 4, 1987, remission of excise duties on domestic spirits that are destroyed as being unfit for human consumption:	
Newfoundland Liquor Corporation	1,147
Paul Masson and Company Limited	7,592
Rieder Distillery Limited	30,377
The Seagram Company Limited	1,223
Remissions of less than $1,000	241
	40,580
PC 1987-1234, June 18, 1987, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
General Motors of Canada Limited	55,520
PC 1987-1235, June 18, 1987, remission of customs duties and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
Central Stampings Limited	1,361
Ford Motor Company of Canada Limited	31,908
General Motors of Canada Limited	79,118
Reflex Division of ITL Industries	2,837
	115,224
PC 1987-1296, June 25, 1987, remission of customs duties paid on certain imported goods that are the subject of drawback claims:	
Eldorado Resources Limited	9,043
Rio Algom Limited	5,198
Trencon Distributors	56,754
	70,995
PC 1987-1442, July 23, 1987, remission of customs duty and a portion of the federal sales tax on railway air brake equipment:	
BC Rail Limited	3,088
Blackstone Industrial Products	9,463
Bombardier Incorporated	9,928
Buffalo Brake Beam Company	47,812
Canadian Cardwell Company Limited	153,057
Canadian National Railway	5,972
Canadian Pacific Limited	30,419
Davanoc Incorporated	23,264
Dresser Canada Incorporated	8,613
General Motor of Canada Limited	80,414
Hawker Siddeley Canada Incorporated	29,150
IEC Holden Limited	13,935
Nyab Vicom	451,720
Ronsco Supply Company Limited	58,814
Vineland Manufacturing Limited	31,752
Wabco-Standard Incorporated	1,064,505
Remissions of less than $1,000	2,653
	2,024,559
PC 1987-1522, July 30, 1987, remission of customs duty on printed advertising matter:	
Trans-Continental Printing Incorporated	26,120
PC 1987-1534, July 30, 1987, remission of the customs duty and the partial remission of the sales tax paid or payable on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System:	
Bendix Avelex Incorporated	19,351
Canex Controls Limited	1,077
Diemaco 1984 Incorporated	51,471
Grantech Manufacturing	5,171
Oerlikon Aerospace Incorporated	8,777,436
Spar Aerospace Limited	214,649
Techniserv A G Incorporated	4,393
TES Limited	9,281
Remissions of less than $1,000	5,652
	9,088,481
PC 1987-1600, July 30, 1987, remission of customs duty on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated:	
Les Entreprises Michel Corbeil Incorporated	2,799

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1987-1764, August 20, 1987, remission of customs duty and a portion of the federal sales tax on teleconference equipment for use by the Northeastern Ontario Telehealth Network Incorporated:	
Darome Canada Limited	1,513
PC 1987-1771, August 20, 1987, remission of the customs duty and the sales tax paid or payable on television and radio equipment temporarily imported into Canada to provide coverage of the XV[th] Olympic Winter Games:	
Ampex Canada Incorporated	17,501
Applied Electronics Limited	395,465
CTV	706,057
Ikegami Electronics (USA) Incorporated	262,292
Panavision Canada Limitée	13,709
Sony of Canada Limited	56,549
XV Olympic Winter Games	494,143
	1,945,716
PC 1987-1976, September 24, 1987, remission of customs duty on carbon anode blocks imported by Canadian Reynolds Metals Company Limited:	
Canadian Reynolds Metals Company Limited	7,597,521
PC 1987-1988, September 24, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Dempster Systems Limited:	
Dempster Systems Limited	421,853
PC 1987-2137, October 15, 1987, remission of customs duties and part of the sales tax paid or payable on flame resistant nylon fabrics for tents:	
Camp Mate Limited	97,909
Ridgeline Products Incorporated	8,219
	106,128
PC 1987-2143, October 15, 1987, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:	
General Motors of Canada	3,940
PC 1987-2624, December 17, 1987, remission of customs duties on machinery and equipment of Cami Automotive Incorporated:	
Cami Automotive Incorporated	452,078
NKC of Canada Incorporated	40,157
Taikisha Canada Limited	13,996
	506,231
PC 1987-2673, December 22, 1987, remission of customs duty and a portion of the federal sales tax on tires:	
Michelin Tires Canada Limited	3,037,974
PC 1987-2674, December 22, 1987, remission of customs duty and a portion of the federal sales tax on tires:	
Uniroyal Goodrich Canada Incorporated	555,840
PC 1987-2694, December 23, 1987, remission of customs duties, excise duty and excise taxes paid or payable on certain goods imported into Canada in connection with the XV[th] Olympic Winter Games, Number 1:	
Remissions	17,119
PC 1987-2697, December 23, 1987, remission of the customs duties and sales tax paid or payable on defective spare parts of aircraft operated exclusively by Air Jamaica outside Canada:	
Air Canada	2,574
PC 1987-2746, December 31, 1987 remits the customs duty paid or payable under the Customs Tariff on certain parts classified under one of the tariff items enumerated in the Schedule thereto:	
Remissions	132,596
PC 1988-234, February 4, 1988, remission of customs duties and sales tax on certain goods imported in connection with the XV[th] Olympic Winter Games, Number 2:	
Remissions	200,442
Total Customs and Excise	***946,696,963***
Other remissions were granted as follows:	
PC 1945-88/2969, April 25, 1945, remission of excise taxes paid or payable by the Governor General.	(2)
PC 1950-115/1784, April 5, 1950, exemption to the United States government in connection with the operation and maintenance of leased bases established by the government in the province of Newfoundland.	(2)
PC 1954-26/1904, December 8, 1954, remission granted to members of NATO on automobiles purchased in Canada.	(2)
PC 1955-1/350, March 12, 1955, goods imported into Canada solely and exclusively for the construction, maintenance and operation of project Dew Line.	(2)
PC 1966-545, March 23, 1966, remission of the excise taxes payable on Canadian aircraft engines that are repaired abroad.	(2)
PC 1968-32, January 4, 1968, remission of customs duties and excise tax on settlers' effects acquired abroad with blocked currencies by settlers who immigrate into Canada.	(2)
PC 1970-1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duties and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made, processing or equipment added outside of Canada.	(2)
PC 1973-228, January 30, 1973, remission of sales tax on domestically manufactured aircraft used for demonstration to prospective customers.	(2)
PC 1973-745, March 27, 1973, remission of customs duty and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule "A" of the order.	(2)
PC 1973-2529, August 21, 1973, remission of customs duty and excise taxes on goods for use in cases of emergency.	(2)
PC 1974-2246, October 8, 1974, remission of excise taxes payable by diplomats and others representing another country.	(2)
PC 1974-2522, November 19, 1974, remission of customs duty and excise tax paid or payable on certain kinds of advertising material.	(2)
PC 1974-2523, November 19, 1974, remission of customs duty and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.	(2)
PC 1975-287, February 11, 1975, partial remission of sales tax on aircraft temporarily exported from Canada in fulfillment of a contract for commercial air service.	(2)
PC 1975-1973, August 27, 1975, remission of customs duty paid or payable on various types of railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 2).	(2)
PC 1975-1974, August 27, 1975, remission of customs duty paid or payable on railway rolling stock manufactured in Canada imported for use in international service (Remission Order No 3).	(2)

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1975-1975, August 27, 1975, remission of customs duty paid or payable on foreign railway rolling stock entering Canada for use in international service (Remission Order No 4)	(2)
PC 1976-957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective customers	(2)
PC 1976-1930, July 27, 1976, remission of customs duty and taxes underpaid due to customs entry error	(2)
PC 1976-2984, December 2, 1976, remission of customs duty and excise tax paid or payable on samples of negligible value	(2)
PC 1976-17/3066, December 9, 1976, remission of air transportation tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of United States personnel to or from the joint Canada, United States defence project "Dew Line" for the purpose of its construction, maintenance or operation	(2)
PC 1977-1682, June 16, 1977, remission of customs duty and excise taxes on the importation of household goods by a seasonal resident	(2)
PC 1977-2391, August 31, 1977, remission of customs duty on transistors and other semi-conductor devices	(2)
PC 1978-763, March 16, 1978, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	(2)
PC 1978-1136, April 13, 1978, remission of customs duty in respect of vessels chartered by CN Marine Corporation for the Atlantic region ferry service	(2)
PC 1978-2023, June 22, 1978, remission of customs duty and excise taxes on vehicles and baggage temporarily imported by non-residents	(2)
PC 1978-2963, September 27, 1978, remission of sales and excise taxes on motor vehicles purchased or imported by diplomatic and other representatives of foreign countries without payment of sales and excise taxes and after two years diverted to taxable use	(2)
PC 1979-395, February 15, 1979, remission of customs duty and excise taxes in respect of non-commercial importations in connection with warranty or guaranty adjustments	(2)
PC 1982-1872, June 23, 1982, remission of customs duty on certain books and printed matter	(2)
PC 1982-2622, September 3, 1982, remission of fifty per cent of the sales tax paid or payable on certain retail scales capable of being converted to metric, imported or sold during the period beginning July 1, 1981 and ending December 31, 1983	(2)
PC 1982-2636, September 3, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Lennox Van Incorporated	(2)
PC 1982-3942, December 23, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Pollock Equipment Devision of Pollock Rental Limited	(2)
PC 1982-3943, December 23, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Red Top Equipment Company Limited	(2)
PC 1983-189, January 27, 1983, remission of customs duty on certain products	(2)
PC 1983-946, March 31, 1983, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Triangle Truck Equipment Limited	(2)
PC 1983-1250, April 28, 1983, remission of customs duty and taxes on imported coffins or caskets	(2)
PC 1983-3776, November 30, 1983, remission of air transportation tax on transportation beginning and ending outside Canada that does not include an intermediate stop in Canada other than a transfer stop or a technical landing	(2)
PC 1984-2331, June 28, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of SMI Industries Canada Limited	(2)
PC 1985-277, January 31, 1985, remission of customs duty and the sales tax on computer carrier media	(2)
PC 1985-1826, June 6, 1985, remission of customs duty and sales tax paid or payable on certain products	(2)
PC 1985-2071, June 27, 1985, remission of customs duty, excise duty, excise tax and sales tax on alcoholic beverages sold to visiting forces and visiting forces personnel present in Canada on temporary duty	(2)
PC 1985-2954, October 3, 1985, remission of customs duty, sales and excise taxes on certain goods imported by mail	(2)
PC 1985-2955, October 3, 1985, remission of customs duty, sales and excise taxes on certain imported goods transported into Canada by courier services	(2)
PC 1985-3395, November 21, 1985, remission of customs duty on components for use by Atomic Energy of Canada Limited for an 8 PI spectrometer	(2)
PC 1985-3488, November 28, 1985, remission of excise duty paid or payable on domestic spirits by a board, commission or other government agency that under provincial law is empowered to sell or to authorize the sale or distribution of alcoholic beverages	(2)
PC 1986-963, April 17, 1986, remission of customs duty and sales tax on pet food imported for testing	(2)
PC 1986-1148, May 15, 1986, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies	(2)
PC 1986-1253, May 29, 1986, remission of customs duty and taxes paid or payable on certain products	(2)
PC 1986-1845, August 13, 1986 remission of customs duty and sales and excise taxes on certain articles imported by Pringle & Booth Limited	(2)
PC 1986-1851, August 13, 1986, remission of a portion of the sales and excise taxes on gasoline and diesel fuel sold, purchased or imported for farming purposes during the period beginning May 1, 1986 and ending December 31, 1986	(2)
PC 1986-1999, August 20, 1986, remission of customs duty and a portion of the federal sales tax paid or payable on edibles imported into Canada for Food Pacific "86"	(2)
PC 1986-2175, September 18, 1986, remission of customs duty and a portion of the sales tax paid or payable on certain food supplements imported by Mr. Douglas Legate	(2)
PC 1986-2897, December 18, 1986, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Eastway Tank, Pump and Meter Company Limited	(2)

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Concluded*

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PC 1986-2898, December 18, 1986, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Fanotech Industries Incorporated	(2)
PC 1987-185, February 5, 1987, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies	(2)
PC 1987-197, February 5, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Vennes Boîte de Camion Incorporated	(2)
PC 1987-620, March 26, 1987, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Fabricants de Boîtes de Camions Bel (1986) Incorporée	(2)
PC 1987-1132, June 4, 1987, remission of customs duty, excise duty and sales and excise taxes paid or payable on alcohol products imported into or purchased in Canada by the Secretary General and the Chairman of the Customs Co-operation Council for their personal or official use for the 1987 meetings held in Quebec City and Ottawa between June 16, 1987 and June 28, 1987	(2)
PC 1987-1535, July 30, 1987, remission of a portion of the excise tax on gasoline and diesel fuel sold, purchased or imported for farming, commercial fishing, commercial hunting or commercial trapping or for use in logging or mining during the period beginning February 19, 1987 and ending December 31, 1987	(2)
PC 1987-1772, August 20, 1987, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies	(2)
PC 1987-1974, September 24, 1987, remission of customs duty, excise duty and sales and excise taxes paid or payable on alcohol products imported into or purchased in Canada by official delegates to the Commonwealth Heads of Government Meeting held in Vancouver between October 13, 1987 and October 17, 1987 for their personal or official use	(2)
PC 1988-638, March 30, 1988, remission of the excise tax paid or payable on wine that is blended with beer in a brewery on and after April 1, 1987	(2)

TAXATION

Remissions of $1,000 and more:

Ascot Plaza, Hodusa Plaza, Pascoe Plaza	(2)

PC 1987-2088, dated October 8, 1987, authorized the remission of income tax, interest and penalties for the 1986 taxation year and subsequent taxation years payable under the Income Tax Act to certain limited partners of Ascot Plaza, Hodusa Plaza and Pascoe Plaza who acquired an interest in named limited partnerships before November 1, 1986. It is estimated the maximum net present value of the deferred taxes is $300,000.

Ashraff, Anne E	(2)

PC 1988-11/635, dated March 30, 1988, authorized the remission of income tax of $2,311 plus relevant interest on a 1981 statute-barred return. The Department had consented to a judgment relating to the deductibility of rental expenses by the taxpayer's partner. The remission was recommended to place the taxpayer on the same basis as the partner.

Cooke, Patrick M	(2)

PC 1988-8/635, dated March 30, 1988, authorized the remission of income tax of $2,924 and $334 for taxation years 1981 and 1982 respectively. This order conditionally remitted on the grounds of administrative error statute-barred income tax on Registered Pension Plan Contributions which could not benefit from a tax free rollover to an RRSP. The condition is that the funds minus the pension deduction must be transferred to an RRSP before 1988.

Dufresne, André	1,648

PC 1987-3/1052, dated May 21, 1987, authorized the remission of 1978 income tax of $841, a penalty of $42 and interest of $765, in respect of a Workmen's Compensation award and receipt of non-taxable payments.

Ferris, Robert	(2)

PC 1988-12/635, dated March 30, 1988, authorized the remission of income tax of $5,895 plus all relevant interest on a 1986 lump sum settlement received in a lawsuit concerning pension arrears. The remission was granted as the timing of the receipt was beyond the control of the taxpayer and to report the entire amount in one year would represent a significant financial setback.

Harris, G C	2,492

PC 1987-4/1147, dated June 4, 1987, authorized the remission of interest on income tax of $716, $1,496, $258 and $22 for the taxation years 1980, 1981, 1982 and 1983, because of departmental administrative error in reporting employment income, on a fiscal year basis.

Hebert, Georgie	10,201

PC 1987-5/2003, dated September 24, 1987, authorized the remission of income tax for the years 1976 to 1981 of $1,523, $967, $743, $1,556, $1,993 and $2,890 respectively plus interest of $529, with respect to disability insurance income and the application of ITAR 19(1).

Jennings, Elvin	2,492

PC 1987-4/2003, dated September 24, 1987, authorized the remission of income tax of $2,211 and interest of $281 for the taxation year 1985, with respect to the application of disability benefits.

Kilborn Ltd	43,974

PC 1987-1284, dated June 24, 1987, authorized the remission of income tax of $34,286, interest of $127 and penalty of $9,561 payable under Part I of the Income Tax Act and the Income Tax Regulations, in respect of dividends paid in March 1982.

Kiniak, Peter	1,422

PC 1987-10/1787, dated August 27, 1987, authorized the remission of income tax of $1,347 plus interest of $75 for the taxation year 1985, with respect to the application of Canada Pension Plan Benefits.

Morais, Charles	(2)

PC 1988-9/635, dated March 30, 1988, authorized the remission of income tax of $3,334 plus a late filing penalty of $219 and all relevant interest in respect of an administrative error 1980 statute-barred tax, penalty and interest assessed on a pension benefit transferred directly to an RRSP.

Morrison, George (The Late)	1,084

PC 1987-6/2003, dated September 24, 1987, authorized the remission of income tax of $69 and $1,015 for the taxation years 1980 and 1981 respectively, with respect to non-taxable payments received under a wage loss replacement plan.

Victoria Express	(2)

PC 1988-641, dated March 30, 1988, authorized the remission of federal tax of $60,419 for taxation years 1973 and 1974 of 23% of strike benefits received

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
TAXATION—*Concluded*

$

by 298 persons who were part of a group objection and were alive and resident of Canada. The order was granted to equalize tax treatment accorded to employees of the Vancouver Express and Victoria Express.

Continuing remissions granted in previous years and remitted during fiscal year 1987-88:

Aviation Turbine Fuel 656,717

PC 1986-2055, dated September 11, 1986, authorized the remission of income taxes, interest and penalties payable under the Income Tax Act, by virtue of subsection 69(7.1) for each taxation year ending after January 31, 1982 and before May 1, 1983.

Chevron ..... (2)

PC 1984-1758, dated May 24, 1984, authorized the remission of income taxes of $90 million to Chevron Standard Limited in respect of the 1975 to 1982 taxation years. The remission was to be satisfied by permitting Chevron Canada Resources Limited to reduce the taxes otherwise payable for the 1983 and each subsequent taxation years by an amount equal to the lesser of $15 million or the tax otherwise payable by it for the year until the full $90 million has been remitted. In the event that the full amount of $90 million has not been remitted by the end of the 1988 taxation year, the outstanding balance of taxes shall be remitted during the 1989 taxation year.

Government and Long-Term Corporate Debt Obligations ..... (2)

PC 1985-3480, dated November 28, 1985, authorized the remission of income taxes payable on interest income received by non-resident persons from residents of Canada in respect of government and long-term corporate debt obligations issued in 1986.

Hudson's Bay Oil and Gas Company 112,840,614

PC 1985-343, dated February 5, 1985, authorized the remission of income taxes, interest and penalties payable by Hudson's Bay Oil and Gas Company, for each taxation year ending after 1983 and before 1991, in respect of the acquisition of capital stock by Dome Energy.

Income Earned in Quebec ..... (2)

PC 1983-105, dated January 20, 1983, authorized the remission of income taxes, interest and penalties, in respect of certain income of individuals earned in the Province of Quebec, for the 1983 and subsequent taxation years.

Indian ..... (2)

PC 1985-2446, dated August 7, 1985, authorized the remission of certain income taxes payable by an Indian, for the 1983, 1984 and 1985 taxation years, in respect of employment income earned on a reserve.

Isolated Posts Benefits and Allowances 21,074

PC 1986-1341, dated June 5, 1986, amended the Isolated Posts Benefits and Allowances Remission Order made by Order in Council PC 1980-1717 of June 26, 1980, extending its application in respect of benefits received under specified employment agreements to the 1983, 1984 and 1985 taxation years.

Isolated Posts Housing and Travel Assistance Benefits ..... (2)

PC 1986-1342, dated June 5, 1986, amended the Isolated Posts Housing and Travel Assistance Benefits Remission Order made by Order in Council PC 1984-3792 of November 29, 1984, to extend its application in respect of housing benefits and travel assistance benefits received by employees at isolated posts to the 1986 taxation year.

Liberian Iron Ore Limited ..... (2)

PC 1984-3527, dated November 1, 1984, authorized the remission of certain income taxes payable by the Liberian Iron Ore Limited, for the 1976 and subsequent taxation years, as a result of the redemption of the Series C Preferred Shares of the capital stock of the Liberian American-Swedish Minerals Company owned by it and acquired by it in exchange for certain debentures.

Lowy, Jacob M 75,342

PC 1976-8/3174, dated December 23, 1976, authorized Jacob M Lowy to deduct from taxable income, a total amount of $1,600,000 over a period of ten years, in respect of the disposition of a collection of Hebrew books as a gift to Her Majesty.

Manitoba Credit Union and Caisse Populaire Stabilization Funds 70,520

PC 1985-1410, dated April 25, 1985, authorized the remission of income taxes payable in respect of certain government assistance provided to the Credit Union Stabilization Fund of Manitoba and the Fonds de Sécurité des Caisses Populaires du Manitoba Ltée.

Mirabel and Pickering Tax on Interest 134,395

PC 1980-2681, dated October 9, 1980, authorized the remission of income taxes, interest and penalties in respect of interest received by former landowners for land expropriated at Mirabel, Québec, and Pickering, Ontario.

Pechiney Quebec, Inc ..... (2)

PC 1984-3581, dated November 1, 1984, authorized the remission of certain income taxes in respect of interest payable by Pechiney Québec, Inc.

Resource Royalty 9,449,411

PC 1986-2603, dated November 20, 1986, authorized the remission of income taxes, interest and penalties payable under the Income Tax Act by certain enterprises of the United States and West Germany by reason of the non-deductibility of resource royalties.

Syncrude 11,312,400

PC 1976-1026, dated May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the Income Tax Act, in respect of certain royalty provisions.

Town of Gagnon ..... (2)

PC 1985-1359, dated April 19, 1985, authorized the remission of income taxes payable in respect of capital gains, the recapture of capital cost allowances and separation allowances by Sidbec Normines Inc as a result of the closing of its mining operations at Fire Lake and Lac Jeannine, Québec.

Town of Gagnon ..... (2)

PC 1986-2918, dated December 19, 1986, amended the Town of Gagnon Remission Order made by Order in Council PC 1985-1359 of April 19, 1985, to extend the remission of taxes to all retiring allowances related to the closing of mining operations at Fire Lake and Lac Jeannine, Québec.

United Kingdom Residents ..... (2)

PC 1986-479, dated February 27, 1986, authorized the remission of income taxes, interest and penalties payable by certain United Kingdom residents.

Warr, Ada 1,846

PC 1987-5/421, dated March 5, 1987, authorized the remission of income taxes of $402, $165, $181 and $1,089 for the taxation years 1977, 1978, 1979 and 1980 respectively, plus interest of $9, with respect to Employment Insurance Benefits and the application of ITAR 19(1), to Ada Warr.

Remissions of less than $1,000 2,039

Total Taxation ***134,627,671***

Total National Revenue 1,081,324,634

Remissions of tax, fee or penalty—*Concluded*

SECRETARY OF STATE

Fees ordinarily payable for applications for proof of Canadian Citizenship filed by a person who has been invited by a Club or Organization to take part in a ceremony for the promotion of citizenship:

	$
Rotary Club	1,450
Remissions of less than $1,000	710
Total Secretary of State	2,160

Note: this statement provides details of all remissions granted during the year pursuant to Section 17 of the Financial Administration Act. Details of remissions granted during the year pursuant to the Duties Relief Act and the Customs Tariff are provided in Section 12 of this volume.

(1) Net present value of the deferral taxes.

(2) Actual amounts not available.

Debts, obligations and claims written off or forgiven

There are three types of approval/authority for the write-off or forgiveness of debts, obligations and claims:

(i) Ministerial approval represents authority given to Ministers under the Financial Administration Act (FAA) or other Acts of Parliament as described in (i)(a) and (b)—

(a) Section 18(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-offs, from the memorandum departmental accounts receivable, of any debt other than overpayments of salaries, wages, and employment-related allowances, obligation or claim that does not exceed $25,000.

(b) Other Acts of Parliament (eg. Bankruptcy Act) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval—Section 18(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that exceeds $25,000. Certain debts, obligations or claims less than $25,000, such as the overpayment of salaries, wages, and employment-related allowances, may need Treasury Board approval to be written off.

(iii) Parliamentary authority—

(a) Section 18(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.

(b) Section 18(5) of the FAA specifies that any debt, obligation or claim of a Crown corporation due to the Government may be forgiven by being included in a budgetary vote of an Appropriation Act.

(c) Ministers may also be given specific approval to forgive a debt, obligation or claim as provided by Parliament in a specific Act.

The type of accounts and the type of deletions are indicated by the following codes:

Account	Deletion	Code
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Asset accounts	Write-off	C
Asset accounts	Forgiveness	D

		Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
SECTION 18 OF THE FAA—										
AGRICULTURE	A	601	4,705,775	14	788,278				615	5,494,053
COMMUNICATIONS—										
Canadian Film Development Corporation	D					46c	1	6,313,935	1	6,313,935
National Archives of Canada	A	50	450						50	450
National Museums of Canada	A	308	94,093						308	94,093
CONSUMER AND CORPORATE AFFAIRS	A	81	83,776	1	85,000				82	168,776
EMPLOYMENT AND IMMIGRATION	A	5,004	887,757						5,004	887,757
	C					6e	138	37,256	138	37,256
	C					21e	2,446	278,764	2,446	278,764
ENERGY, MINES AND RESOURCES	A	26	1,917						26	1,917
ENVIRONMENT	A	59	62,532	1	80,324				60	142,856
EXTERNAL AFFAIRS—										
Department	A	1,625	364,870						1,625	364,870
Canadian Commercial Corporation	D					21e	1	10,000,000	1	10,000,000

Debts, obligations and claims written off or forgiven—*Continued*

	Code[1]	Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
FISHERIES AND OCEANS	A	358	201,483						358	201,483
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department	A	3	7,756						3	7,756
Indian economic development fund	A	10	105,602	21	4,448,940				31	4,554,542
British Yukon Railway Company	C					26e	1	3,900,000	1	3,900,000
Eskimo loan fund (interest)	B	46	40,715[2]						46	40,715
Northern Canada Power Commission										
(principal)	C					(3)	1	33,126,083	1	33,126,083
(interest)	A					(3)		13,231,916		13,231,916
Indian housing assistance account	D	498	796,794						498	796,794
JUSTICE—										
Department	A	5	14,786						5	14,786
Supreme Court of Canada	A	5	61						5	61
LABOUR	A	3	1,262						3	1,262
NATIONAL DEFENCE	A	844	120,136	2	191,716				846	311,852
NATIONAL HEALTH AND WELFARE	A	791	139,385						791	139,385
NATIONAL REVENUE—										
Customs and Excise	A	8,206	2,784,917	89	11,471,147				8,295	14,256,064
Taxation	A	18,598	60,627,359	1,007	191,256,730				19,605	251,884,089
PRIVY COUNCIL	A	11	1,039						11	1,039
PUBLIC WORKS	A	9	12,566						9	12,566
REGIONAL INDUSTRIAL EXPANSION	D					11e	2	31,796,099	2	31,796,099
SCIENCE AND TECHNOLOGY—										
National Research Council	A	74	5,538						74	5,538
SECRETARY OF STATE	A	9,404	11,210,831						9,404	11,210,831
SOLICITOR GENERAL—										
Correctional Service	A	88	3,757						88	3,757
Parolees[4]	D	410	11,277						410	11,277
Royal Canadian Mounted Police	A	188	144,440	1	137,773				189	282,213
SUPPLY AND SERVICES	A	1,759	137,750	7	236,989				1,766	374,739
TRANSPORT—										
Department	A	1,387	131,837	2	132,576				1,389	264,413
Various corporate loans (principal)	C					11e	1	75,000	1	75,000
(principal)	D					2c	10	1,349,453,281	10	1,349,453,281
(interest)	B					2c		422,835,435		422,835,435
Canadian Aviation Safety Board	A	1	79						1	79
Airport Revolving Fund	A	797	105,570	6	339,190				803	444,760
TREASURY BOARD—										
Privatization and Regulatory Affairs Atlantic Fisheries Restructuring Act[5]	C						1	63,220,560	1	63,220,560
VETERANS AFFAIRS	A	273	192,448	2	118,603				275	311,051
		51,522	*82,998,558*	*1,153*	*209,287,266*		*2,602*	*1,934,268,329*	*55,277*	*2,226,554,153*
BANKRUPTCY ACT—										
AGRICULTURE	A	60	1,522,312						60	1,522,312
CONSUMER AND CORPORATE AFFAIRS	A	1	2,178						1	2,178
NATIONAL REVENUE—										
Customs and Excise	A	11	20,800						11	20,800
Taxation	A	5,157	49,212,278						5,157	49,212,278
SECRETARY OF STATE	A	30	57,698						30	57,698
		5,259	*50,815,266*						*5,259*	*50,815,266*

Debts, obligations and claims written off or forgiven—*Concluded*

		Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
UNEMPLOYMENT INSURANCE ACT—										
EMPLOYMENT AND IMMIGRATION	A	22,412	5,837,856						22,412	5,837,856
OLD AGE SECURITY ACT—										
NATIONAL HEALTH AND WELFARE	B	1,115	69,180						1,115	69,180
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	A	10,850	5,601,313						10,850	5,601,313
		91,158	145,322,173	1,153	209,287,266		2,602	1,934,268,329	94,913	2,288,877,768
SUMMARY—										
Write-offs		89,089	144,404,207	1,153	209,287,266		2,588	113,869,579	92,830	467,561,052
Forgiveness		2,069	917,966				14	1,820,398,750	2,083	1,821,316,716
		91,158	145,322,173	1,153	209,287,266		2,602	1,934,268,329	94,913	2,288,877,768

(1) See introduction above.
(2) Represents interest written off pursuant to Vote 546, Appropriation Act No. 3, 1953 as amended.
(3) Northern Canada Power Commission Yukon Assets Disposal Authorization Act (Section 6).
(4) Vote L103b, Appropriation Act No. 1, 1969, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.
(5) Represents write-off of loss on sale of Fishery Products International Limited.

Accountable advances not repaid, accounted for or recovered

Note: this information is required by Section 31(3) of the Financial Administration Act.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1988		Advances settled in April 1988		Advances outstanding as at April 30, 1988*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE—						
Department	1,887	935,457	1,775	864,206	112	71,251
ATLANTIC CANADA OPPORTUNITIES AGENCY—						
Department	11	16,927	8	16,339	3	588
COMMUNICATIONS—						
Department	282	199,490	264	191,890	18	7,600
Canadian Radio-television and Telecommunications Commission	156	96,935	150	94,635	6	2,300
National Archives of Canada	50	22,162	26	12,565	24	9,597
National Film Board	225	102,036	87	41,275	138	60,761
National Library	75	27,714	59	21,988	16	5,726
National Museums of Canada	101	200,574	67	185,362	34	15,212
	889	*648,911*	*653*	*547,715*	*236*	*101,196*
CONSUMER AND CORPORATE AFFAIRS—						
Department	799	352,320	766	322,252	33	30,068
Patented Medicine Prices Review Board	1	1,500	1	1,500		
	800	*353,820*	*767*	*323,752*	*33*	*30,068*
EMPLOYMENT AND IMMIGRATION—						
Department/Commission	5,966	3,743,595	5,517	3,559,232	449	184,363
Immigration Appeal Board	11	7,350	11	7,350		
	5,977	*3,750,945*	*5,528*	*3,566,582*	*449*	*184,363*
ENERGY, MINES AND RESOURCES—						
Department	883	558,908	835	540,392	48	18,516
Atomic Energy Control Board	74	146,233	68	145,023	6	1,210
National Energy Board	49	32,912	49	32,912		
	1,006	*738,053*	*952*	*718,327*	*54*	*19,726*
ENVIRONMENT—						
Department	1,831	920,521	1,642	800,523	189	119,998
EXTERNAL AFFAIRS—						
Department	3,396	5,594,596	1,460	1,759,958	1,936	3,834,638
Canadian International Development Agency	314	619,567	242	541,037	72	78,530
	3,710	*6,214,163*	*1,702*	*2,300,995*	*2,008*	*3,913,168*
FINANCE—						
Department	189	150,170	76	40,329	113	109,841
Auditor General	237	205,924	237	205,924		
Office of the Superintendent of Financial Institutions	42	29,500	34	24,508	8	4,992
Tariff Board	2	1,345	2	1,345		
	470	*386,939*	*349*	*272,106*	*121*	*114,833*
FISHERIES AND OCEANS—						
Department	2,352	1,189,796	2,233	1,160,883	119	28,913
GOVERNOR GENERAL—						
Department	25	34,286	25	34,286		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	818	429,471	701	390,805	117	38,666
Western Diversification Office	10	5,525	8	4,525	2	1,000
	828	*434,996*	*709*	*395,330*	*119*	*39,666*
JUSTICE—						
Department	271	125,999	232	85,268	39	40,731
Canadian Human Rights Commission	38	16,795	25	12,545	13	4,250
Commissioner for Federal Judicial Affairs	378	622,748	284	352,126	94	270,622
Federal Court of Canada	17	6,785	17	6,785		
Offices of the Information and Privacy Commissioners of Canada	4	1,030	4	1,030		
Supreme Court of Canada	5	3,068	5	3,068		
Tax Court of Canada	2	1,510			2	1,510
	715	*777,935*	*567*	*460,822*	*148*	*317,113*

Accountable advances not repaid, accounted for or recovered—*Continued*

Summary of outstanding accountable advances—*Continued*

Department and agency	Advances outstanding as at March 31, 1988		Advances settled in April 1988		Advances outstanding as at April 30, 1988*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
LABOUR—						
Department	405	181,173	378	172,159	27	9,014
Canada Labour Relations Board	10	6,345	10	6,345		
Canadian Centre for Occupational Health and Safety	5	2,286			5	2,286
	420	*189,804*	*388*	*178,504*	*32*	*11,300*
NATIONAL HEALTH AND WELFARE—						
Department	1,950	732,042	1,822	664,954	128	67,088
Medical Research Council	3	648	2	548	1	100
	1,953	*732,690*	*1,824*	*665,502*	*129*	*67,188*
NATIONAL REVENUE—						
Customs and Excise	1,530	1,063,875	1,508	1,047,076	22	16,799
Taxation	971	702,743	538	392,229	433	310,514
	2,501	*1,766,618*	*2,046*	*1,439,305*	*455*	*327,313*
PARLIAMENT—						
House of Commons	43	22,079	43	22,079		
PRIVY COUNCIL—						
Department	74	45,302	62	43,329	12	1,973
Commissioner of Official Languages	24	9,047	23	8,797	1	250
Economic Council of Canada	11	2,613	11	2,613		
Public Service Staff Relations Board	20	12,812	20	12,812		
	129	*69,774*	*116*	*67,551*	*13*	*2,223*
PUBLIC WORKS—						
Department	850	409,055	688	329,118	162	79,937
REGIONAL INDUSTRIAL EXPANSION—						
Department	789	869,083	657	740,812	132	128,271
Investment Canada	39	68,285	39	68,285		
	828	*937,368*	*696*	*809,097*	*132*	*128,271*
SCIENCE AND TECHNOLOGY—						
Ministry of State	55	23,061	55	23,061		
National Research Council of Canada	311	413,892	302	411,660	9	2,232
Natural Sciences and Engineering Research Council	24	11,407	24	11,407		
Science Council of Canada	1	500			1	500
	391	*448,860*	*381*	*446,128*	*10*	*2,732*
SECRETARY OF STATE—						
Department	545	239,544	503	205,154	42	34,390
Public Service Commission	370	173,397	355	169,172	15	4,225
Social Sciences and Humanities Research Council	2	1,100			2	1,100
	917	*414,041*	*858*	*374,326*	*59*	*39,715*
SOLICITOR GENERAL—						
Department	175	98,884	114	61,494	61	37,390
Canadian Security Intelligence Service	7	500,000	7	500,000		
Correctional Service	732	315,892	721	307,050	11	8,842
National Parole Board	25	18,516	24	18,216	1	300
Royal Canadian Mounted Police	2,890	2,918,889	2,890	2,918,889		
	3,829	*3,852,181*	*3,756*	*3,805,649*	*73*	*46,532*
SUPPLY AND SERVICES—						
Department	35	72,635	14	15,075	21	57,560
Statistics Canada	263	103,591	258	102,340	5	1,251
	298	*176,226*	*272*	*117,415*	*26*	*58,811*
TRANSPORT—						
Department	4,692	3,222,946	4,166	3,033,595	526	189,351
Canadian Aviation Safety Board	70	53,986	13	7,575	57	46,411
Grain Transportation Agency Administrator	9	3,400	9	3,400		
National Transportation Agency	193	111,132	192	110,782	1	350
	4,964	*3,391,464*	*4,380*	*3,155,352*	*584*	*236,112*

Accountable advances not repaid, accounted for or recovered—*Continued*

Summary of outstanding accountable advances—*Concluded*

Department and agency	Advances outstanding as at March 31, 1988		Advances settled in April 1988		Advances outstanding as at April 30, 1988*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
TREASURY BOARD—						
Secretariat	78	89,887	27	35,311	51	54,576
Comptroller General	18	9,555	3	1,166	15	8,389
Privatization and Regulatory Affairs	21	10,784	5	2,671	16	8,113
	117	*110,226*	*35*	*39,148*	*82*	*71,078*
VETERANS AFFAIRS—						
Department	414	226,554	379	211,793	35	14,761
Total	38,155	29,149,689	32,772	23,122,833	5,383	6,026,856

*For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1988".

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988

Name	Amount
	$
AGRICULTURE	
Department	
Bacon G	637
Boughton G	2,000
Burden G	600
Chesnais J	1,121
Conrad W	1,000
Creighton E	1,500
Depauw R	1,500
Duncker H	784
Forgue M	500
Gormley J	2,000
Grad K	1,500
Grubb M	1,600
Gustafson D	2,000
Hender F	700
Horowitz R	2,000
Johannson G	600
Keyes B	650
Knox R	2,500
Kozopas A	800
Legg W	830
Leisle D	520
Lesage R	700
Long L	800
Metcalfe D	750
Moen M	1,100
Ottoson D	700
Pageau D	752
Parent M	10,000
Prevett T	6,200
Robson J	1,500
Sadasivaiah R	1,500
Scull B	800
Sedore T	2,200
Still A	1,500
Vipond G	2,500
Wilson S	500
Wolfe R	500
Woodbury M	1,500
Yassa F	500
Advances under $500 (73)	11,907
	71,251
ATLANTIC CANADA OPPORTUNITIES AGENCY	
Department	
Advances under $500 (3)	588
COMMUNICATIONS	
Department	
Dueck W E	892
Green S R	601
Moore M F	923
Rafiq O	2,500
Sullivan J L	635
Zvonar V	952
Advances under $500 (12)	1,097
	7,600
Canadian Radio-television and Telecommunications Commission	
Saumure J Y (5)	1,900
Advance under $500 (1)	400
	2,300

Name	Amount
	$
National Archives of Canada	
Côté R	600
Cyr A	1,300
Seifried C	739
Van Leyen T	1,000
Wallot J P	2,500
Advances under $500 (19)	3,458
	9,597
National Film Board	
Adolphe M	925
Butterfield S	699
Canning M	526
Chamberlain C	747
Drouin J	1,120
Garcia C	6,000
Green M	2,000
Hénaut D	585
Howells B	3,549
Kelson H	1,591
Lachapelle J P	694
Lamb D	1,000
Leduc J	1,180
Mahé J C	1,494
Mahoney M	1,000
Maltby D	4,239
Martin K	1,000
Medawar M	964
Merritt B	2,605
MacDonald D	618
McCarthy M J	3,218
Monderis R	1,232
Nichol R	1,256
Paskievich J	884
Prieto C	501
Rowe J	1,550
Smith J	618
Sweet B	822
Terrell M J	630
Wescott M	1,124
Wong M	1,891
Wynnyk T	602
Advances under $500 (106)	13,897
	60,761
National Library	
Beaulieu G	540
Belisle M	800
McKeen L	1,000
Mikoski K	537
Williamson M	550
Advances under $500 (11)	2,299
	5,726
National Museums of Canada	
Arthur B V	1,184
Brasser D T	1,700
Massia J P	750
McFadyen A	2,533
McGowan W	588
Ouellet L	1,500
Pantazzi M	1,584
Advances under $500 (27)	5,373
	15,212
	101,196

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount
	$
CONSUMER AND CORPORATE AFFAIRS	
Department	
Bradley J	600
Burningham C	1,200
Dacquay G (2)	6,613
Luft D	11,380
Olariv D	2,005
Parent G	1,000
Robertson J	700
Advances under $500 (25)	6,570
	30,068
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
Abercrombie W	500
Alkok A	600
Armstrong P	6,380
Beaudin M A	1,490
Beaudoin L	880
Benny R A (3)	2,450
Bérubé M F	1,250
Boisselle M	1,000
Brand C	1,750
Caron D	1,100
Collins T	1,000
Court B	500
Coutts D	1,702
Cunningham L	500
Davies D	1,200
De Camprieu F	701
Delaney B	525
Didemus A G	4,000
Dorion J	1,945
Dowsett K	2,528
Elie S	795
Emes G	6,000
Ferrier N (2)	1,600
Fleming-Feather R	500
Foran B	500
Galasso A	571
Garrett R	800
Genest R	800
Graves D	968
Guillaume D	500
Hamill L	2,324
Hermanstyne L (4)	3,045
Hinz R	900
Hull D	675
Jean J	1,075
Johnston D W	910
Lafleur D	2,400
Lajoie I	750
Lapratt A	806
Laroche B	1,500
Laroche G	500
Mackay A	1,000
Maclennan M	675
Mahmood A	600
Matthews D	4,000
Mcdonell C	3,470
Mcgroarty S	2,885
Meder Z (2)	18,500
Mellor A	1,200
Milkie K	600
Morris D	2,500
Mullings K	700
Murphy M	630
Murphy W D	750
Norrad P (2)	1,195
Oliver J	1,400
Pearce M	2,000
Perron J	2,500
Peteroy M	650
Piscitelli F	4,000
Prud'homme S	600
Puschel S	500
Quesnel D	1,973
Quigley J	600
Reshynk K	534
Robbins R	800
Rock M	500
Rogers G	896
Ruest D	6,442
Senechal G	2,900
Sill E	2,100
Smith K	950
Smith L	789
Taher R	800
Whitney D	1,362
Wishart A	542
Yanaky D	600
Advances under $500 (364)	52,300
	184,363
ENERGY, MINES AND RESOURCES	
Department	
Berman R	725
Bromley D S	800
Burns R A	800
Cooper R V	500
Coulombe S	750
Darmody R	500
Good R L	800
Hayden A	770
Mosher D	650
Pritchard G (3)	4,100
Schmidt M	1,000
Sirois L	800
Zahary G	500
Advances under $500 (33)	5,821
	18,516
Atomic Energy Control Board	
Irwin R	1,002
Advances under $500 (5)	208
	1,210
	19,726
ENVIRONMENT	
Department	
Beaulieu B	2,900
Bédard C	500
Booth R	500
Boudrias M (2)	13,480
Brien G	1,000
Bruer L	500
Bujold R	500
Burns L	1,000

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount
	$
Clark H	500
Coleman T	500
Cole R (2)	1,000
Davis S	1,000
Désaulniers G	500
Desjardins L	2,000
Diamond T	5,000
Dwarka S	1,400
Fortin G	500
Goulet L	800
Guay F	1,000
Hider M J	759
Hubert H	500
Hurtubise F	500
Kerr G	500
Koren O	1,258
Learmonth O	750
Leduc A	1,000
Lemyre A	1,895
Lessard P	500
Lessieur J	1,700
Logan D (2)	2,105
Mallison P	500
Maslen M	500
Melcer H	500
Murdock J	500
Niemela V	500
Nollet A	500
Olding B	500
O'Connor L	800
Paolo R	833
Pilling B	500
Ramsier R	3,450
Robbins J	10,000
Roots E F	1,000
Roy A (2)	3,283
Simard R	1,000
Smith P	500
Smith-Windsor J	1,256
Stephenson R	600
Tonaj R	500
Tremblay L	500
Tremblay R	1,000
Turner G R	3,200
Tywoniuk N	500
Urwin A	500
Wendall C	13,200
Weston D	552
Wilson B	500
Wood P	500
Wright G	500
Zongora V	500
Advances under $500 (125)	25,277
	119,998

EXTERNAL AFFAIRS

Department	
Abbott H	3,062
Abbott L S	2,891
Adam B (2)	6,559
Adam G H (2)	4,781
Adams A	1,095
Adams G	700
Adams G	1,309
Adcock-Hart A (4)	12,959
Akehurst J S (4)	8,569
Alanthwaite R E	2,342
Alexander J (2)	2,200
Alexander R W	500
Alexandre L	2,342
Allen H	8,000
Alyre J	1,006
Amundsen H (2)	2,909
Andeel C	2,342
Anderson A (3)	7,493
Anderson R J (2)	3,541
Andrews F P A	3,039
Angers M (2)	5,279
Archambault M P (2)	3,642
Arden E	1,913
Armstrong P	8,500
Armstrong R	1,011
Arnaud D	2,342
Arnold J	8,211
Arnott E A	787
Arsenault F	1,510
Arsenault F J	1,654
Arsenault J M	722
Ashby J	994
Asselin J	2,342
Audet A	2,300
Auzie M M	1,200
Babber A (2)	4,625
Baillargeon C J	1,200
Baird R C	2,525
Banerjee N	1,800
Banks Y K	1,000
Baran E	3,755
Barbarie J	1,000
Barlow C	2,369
Barrow F	4,578
Barsalou M	2,822
Basu P	1,175
Bazinet A (2)	3,363
Beach K C	3,512
Beaudoin P	2,171
Beaulieu J Y (2)	2,492
Beaulne J J C (2)	3,013
Beaupré P	2,342
Beavis G W	2,342
Béchard G (3)	4,568
Behan W P	1,586
Bélanger G (3)	4,454
Bélanger M	1,132
Bélanger R	3,420
Bell J	540
Bellemare M	3,728
Belliveau R (2)	3,597
Belmont R	1,800
Beltran J (2)	7,629
Benard M	5,773
Bennett S L (2)	3,611
Benson E G (4)	14,490
Bergbusch E H A	3,039
Bergeron G R	2,850
Bergeron J (2)	1,292
Berman S	596
Bersna R	8,718
Bérubé M F (2)	2,112
Best J C (2)	2,592
Bezanson K (2)	6,607
Bigonesse R	1,020
Bilodeau J	2,342
Bilodeau R	1,814

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount	Name	Amount
	$		$
Blackwell A T (3)	3,275	Chandler F E K	2,449
Blackwood J D	2,342	Chantelois P (2)	1,000
Blier R G	3,339	Chapman G (2)	2,025
Boehm J T	5,000	Charest J	500
Boehnert G	1,300	Charlebois G P	3,826
Bogdan A J	2,342	Charlton I V	791
Boies G	757	Charron C (2)	6,142
Bonanno B	729	Charron R	3,459
Bonar J G	3,330	Chartrand G (4)	8,319
Bonneau Y	3,400	Chartrand P (4)	10,063
Booker D (2)	3,429	Chartrand-Houlden L	569
Bouchard J (2)	2,019	Chatterson D M	3,930
Bouchard L	7,986	Cheh J	4,607
Boucher R (2)	4,431	Chenin J	1,500
Bounaix M	1,200	Chisholm D (5)	8,273
Bourdon C	1,066	Chrétien R	1,550
Bowles G	3,099	Chrétien R A J	1,105
Brack R A (2)	2,136	Christiansen K	500
Bracken H	1,500	Christie J B	12,919
Brady S (2)	11,165	Clark D L	663
Brazeau A (3)	3,844	Clark J C	12,412
Breau R	1,200	Clark M (2)	3,919
Breault G J G	3,466	Clark T G (2)	3,124
Brereton S J	921	Clarke D	546
Brett W G (2)	2,573	Clarke M	1,500
Britten P	528	Clegg M A (3)	8,291
Brooks R J (2)	1,391	Clendenning D H (3)	21,186
Brown B	550	Clouston R (2)	3,749
Brown C (2)	5,541	Cole D C (3)	6,330
Brown D	1,543	Coleman R K	2,342
Brown R J	1,488	Collett W J	4,310
Browne D (2)	3,071	Collinge D	4,500
Brownlee L M	3,399	Comeau C	1,650
Bruce G	1,543	Conway M S	1,019
Brummet A J	1,081	Copeland D S (2)	3,950
Brynildsen D C	1,000	Cormie S L	2,338
Buninger E	2,342	Cormier G J W (3)	6,567
Buies-Pieraerts M (2)	5,442	Costa F	1,124
Bull R (6)	22,859	Costello J L (2)	3,444
Burbridge J K	1,196	Coulter D M	2,543
Burgess L	1,823	Coupland P (4)	6,557
Burianyk Z	986	Court C T	1,759
Burke J B	2,756	Cousineau M (2)	3,590
Burrows S	581	Courtney S (3)	7,017
Butler D	3,929	Couture A	5,428
Butler E R C	1,549	Cowan H L	2,342
Butler R E G (2)	3,742	Cox B M (4)	3,935
Byron C N L	3,673	Cox R	1,751
Calderwood P J (2)	3,757	Coyle D N (2)	5,951
Calwell P	1,277	Craig J G (4)	9,218
Cameron L M	1,361	Crête J	8,850
Campbell D I (2)	3,091	Crevier L	2,004
Canedo B	2,052	Croft S	700
Cann R L (2)	7,668	Cummings W H	2,342
Cardin J	876	Curry T G	809
Carisse J A (2)	11,700	D'Arcy-Lette C	1,999
Carl D (2)	2,982	Darechuk T L (2)	8,482
Carre S	3,559	Da Rocha R	700
Carrière R	1,500	David G	1,203
Carruthers C (2)	4,422	Davidson M A (3)	6,647
Carruthers J C (3)	10,167	Davidson R G	2,342
Carson L	656	Davidson R H (2)	3,642
Carter J R	1,300	Davidson R H	3,475
Carvell V R (3)	4,758	Davis B J (2)	1,800
Cartwright S M W	7,233	Davis D H (3)	2,899
Casey B T	1,674	Davson A	548
Cashman E J	2,000	Deblois C (2)	5,447
Catellier R (2)	3,305	Deblois M	2,678
Chamberlain D J (4)	9,007	Delisle A	2,579

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount	Name	Amount
	$		$
Dellavalle N J	2,207	England C (2)	3,942
Delouya A	2,558	Evernden R H (5)	18,965
Delvoie L A	7,062	Faguy M	1,467
Delworth W T	2,874	Fanning J	1,561
Dequimper J (3)	6,150	Fanning L	2,768
Derome M (5)	4,655	Fanning T M	1,499
Derouin L	579	Farah M (2)	2,786
Derose D	7,744	Farrell R G	2,415
Desbiens G	577	Fauteux P	5,263
Deschênes A J C	6,335	Feir J	500
Deschênes C H	2,342	Feldman W	2,430
Deschênes H (2)	3,379	Fenton G A	1,018
Deschênes J J (4)	7,337	Ferland R	1,546
Deschulthess A	2,307	Filiatreault J	8,137
Desjardins B	6,623	Fillingham C T	2,500
Desjardins J (6)	12,073	Filteau P	2,342
Desjardins R	6,614	Finckenstein K	965
Deslauriers D F	750	Flanagan R (3)	6,862
Desmarais M	2,342	Flanagan R N	5,840
Desousa G	5,232	Floding D	5,000
Desriviers G	2,341	Follett R	1,508
Desroches P	899	Fontaine C	6,055
De Varennes C	2,830	Forgues C (3)	4,342
Devlin J T	2,486	Fortier J C	2,444
Dhavernas D (2)	2,280	Foshi R O	2,500
Dibartolomeo B	4,621	Foster D P	2,564
Dion C (2)	5,761	Foster E R	825
Di Stasio D	3,642	Foster S N (2)	2,873
Dodd S K	2,406	Fournier-Savard J (3)	4,527
Dohlen A	500	Frome D F (2)	4,762
Dompierre M (2)	2,907	Fraser A (3)	5,531
Donaghy J F	2,342	Fraser H P G (2)	3,452
Donohue P	3,750	Fraser S R	2,342
Donohue P D (3)	4,490	Fréchette J (3)	3,846
Doran N	2,700	Friebel B K	1,095
Doré E P	6,478	Frisco H B J	1,550
Dorrett R H	7,419	Friso-Hendrick B J (2)	6,100
Douglas T	2,500	Gaetan L M	6,024
Dowling M	692	Gagné L (2)	2,842
Dowswell W H	11,902	Gagnon J	1,844
Drager P	2,869	Gagnon J I	4,630
Drake D (3)	7,586	Gagnon J L	2,342
Drake E G	896	Gagnon M	6,599
Drapeau J H	500	Gagosz B A	2,341
Dubois A A	1,386	Ganderson J J	2,542
Dubois H	2,688	Garrard C E	2,503
Duclos D	1,110	Gass M G (2)	5,026
Dufault J	2,445	Gauthier D (3)	11,918
Duffield L J W (2)	8,740	Gauthier J J	2,079
Dufresne J	2,117	Gauthier-Glasgow L	3,500
Dugal L R	2,342	Gautron Y (2)	2,857
Duguay G H J (3)	7,562	Geitzler G	1,050
Dunn N R	2,033	Gero J	2,342
Dunseath R	2,342	Giannini S	620
Dupere L	1,600	Giberson D R	2,342
Dupuis L J R	2,500	Giesbrecht G (2)	1,507
Durand P	2,543	Gilker E	1,257
Dusic D	1,200	Gillette S (2)	5,301
Dussault B (2)	6,611	Girard P	2,342
Easson M	1,000	Giraud C	924
Eastlake G A	1,020	Girling P	1,000
Eddy J J	1,658	Giroux B	540
Egloff K (2)	13,076	Giroux M	2,342
Ehrhardt R B	1,770	Giroux P	3,350
Elarye K (2)	6,104	Glasgow R (3)	5,115
Elliott G	608	Gloetzner S	2,528
Elliott J A	1,365	Goetze B (4)	6,695
Elliott R (4)	7,832	Gold S	1,800
Ellis V	1,175	Gooch S E	1,097

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount	Name	Amount
	$		$
Goodfellow P	2,342	Hoff D	3,500
Gooding B	625	Hoffman P	5,650
Gordon B	1,336	Hogg R D (3)	5,841
Gorica N	1,750	Holbrook J D	4,729
Gorman J (2)	2,859	Holm J (2)	11,241
Gow G	5,342	Holmes J T	2,342
Goyette H A (3)	2,776	Hood B	3,093
Graham J E	532	Horan N S	846
Grainger B	1,500	Horley D	1,480
Granger P	2,342	Horner S	754
Grantham J N (2)	4,563	Houle N	730
Grauer R	1,500	Houle-Pelletier N	2,200
Graves B	1,942	House W M	2,500
Greenberg T (3)	10,618	Howard R M	6,614
Green K M	653	Hudon G	500
Greenwood T D (2)	2,823	Hulbert R E	2,500
Grégoire De Blois D	2,701	Humphries A J F (2)	4,633
Grinius M	578	Huotari K	2,569
Grist C (2)	2,127	Hurlburt H	668
Grocholski S B	2,734	Hurst J R	3,652
Guay L (2)	17,947	Hurst P J (3)	10,013
Guérard Y (2)	4,042	Hutchinson R	2,342
Guérin-Lyon J N	2,668	Hutton A	5,000
Guillot H	600	Huxley D G (5)	38,030
Gullason E L C	2,062	Hutton D W	998
Guy H	630	Irish J L (4)	7,115
Gwozdecky M R	944	Iwaasa D	2,468
Hack R L (2)	3,628	Jackson G (3)	4,200
Haffey N	653	Jacobson H	2,335
Hahn P D (3)	4,265	Jalbert R (3)	3,736
Hahn P L (3)	2,213	Janssen H (3)	6,684
Haines T R	2,028	Jessen D	7,100
Hall A D	2,729	Jimmo E	973
Hall C O	1,395	Johnson A M (5)	7,846
Hall T	975	Johnson R B	653
Halliday B	650	Johnston E R (3)	14,146
Hamel J P	3,274	Johnston K	537
Hamilton D P	2,984	Johnston K R	6,700
Hamlin D L (4)	10,327	Johnston R M (2)	5,447
Hammond T C	3,029	Johnston W W (5)	7,616
Hancock P J A	1,344	Joly M J (2)	4,192
Haney R	649	Jones A R (2)	12,333
Hann P D	762	Jones I	5,401
Hanna M J (2)	3,114	Jones M D (2)	4,742
Harland P F	1,452	Judd J A	2,342
Hart R J	2,342	Jurschewsky S H	2,919
Harvey A	507	Kalisch N	5,086
Harwood R M	2,342	Kam M (3)	5,825
Hay J	1,068	Karnes J	2,342
Hendrick M	2,625	Karth D (2)	2,289
Henley G (2)	1,937	Kawecki R (3)	9,686
Henneberry L P	1,162	Kazuke M A	908
Herran-Lima J	1,053	Kennedy K	8,936
Herringer R W	3,580	Kenny D (3)	3,066
Hesson C	2,534	Kepper J E	16,788
Hetherington W R	1,406	Khan W	1,199
Hewett R A	2,500	Kimmell J P	5,929
Hey R	1,500	King S J	3,982
Heyes V	3,267	Kirby N M (2)	3,342
Hill D R (2)	4,582	Kirby R	632
Hill J M	4,124	Koch F H (2)	3,967
Hinson D	747	Koenig E	611
Hinson S	2,342	Khokhar J (3)	4,267
Hirtzman P	1,200	Korn H G	2,769
Hlalleh M	1,119	Korcheski B	2,342
Hoang T L	1,273	Koros L	1,096
Hobson D E	2,342	Korth D C	6,528
Hodge W	3,408	Kotsifa H L	713

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount	Name	Amount
	$		$
Kovacs-Francoeur E	2,342	Losier J	5,930
Kozicz G J (2)	5,230	Loten N	2,337
Krnjajski E	663	Lotto V G (5)	21,475
Kroll H G (2)	8,152	Lousley D E (2)	14,069
Kunzer J H (2)	4,442	Lovett J R (2)	8,972
Labelle M	1,778	Lundy W R	2,548
Laberge J L	1,800	Lynn J F	3,790
Labrèche A (2)	4,412	Lyon A L	750
Lacharité C (2)	4,498	Mabley B (2)	10,085
Lacoste G (4)	9,029	Macadam P	2,342
Ladouceur D	1,537	Maccartney K N (4)	11,119
Lafeuille D	1,250	Macdonald D S H (15)	31,361
Lambert A	8,337	Macdonald M L	2,856
Lan J	2,342	Mackay L R	1,071
Lance D (2)	6,698	Mackinnon P M	2,837
Lancefield P A	969	Macmillan S (3)	5,498
Landers M R	1,426	Mace M T	1,119
Landry S A	4,409	Madden G E	4,437
Lane M (2)	4,514	Maffett J	2,339
Langelier G	2,460	Magny J	2,250
Langille G W	1,562	Mahar R J H	1,253
Lapointe C J (8)	16,142	Mailhot P H N (3)	5,772
Larivière R	2,342	Mailhot R (4)	24,717
Lary D	1,588	Maillet Y M	889
Laverdure C (3)	7,992	Main R G	3,101
Lavergne M (2)	3,608	Makhakhe I	1,100
Lavertu G (2)	2,626	Malenfant M	2,235
Laviolette B	1,884	Mallory E A (2)	2,919
Lavoie-Abate M (3)	6,047	Mancini V L (3)	4,889
Lawrie N D	9,750	Mann C R	2,342
Leach J D (4)	15,337	Mann D V (4)	7,832
Lebars G (6)	23,853	Manuge A M	2,191
Leblanc P A	2,342	Marantz D B	2,491
Leblanc R G	1,982	Marchand D E M	2,004
Lebrun M J (2)	2,982	Marchand J	825
Leconte B K	4,378	Marchand J C	3,750
Lecoq R	2,342	Marchand S	660
Lederman L	1,499	Markel R E	1,371
Lee R C	2,348	Marks D	3,175
Lee S	1,500	Martel L (2)	9,676
Légaré J	3,101	Martel P H J	645
Legarde R J (2)	2,521	Martin A R	1,765
Legault J M (3)	6,968	Martin G	1,200
Legendre D (5)	12,372	Martin M P	2,342
Léger L	2,342	Martin V	1,300
Leir M (3)	3,659	Martin V P (3)	5,779
Leithead G D (4)	17,330	Martin W J	1,494
Lemaire G	2,624	Massey M J (2)	2,210
Lepage G	2,342	Mason P	1,500
Lepage L	722	Massicotte A	778
Lepage M	2,895	Mayne A H	2,342
Levin M B	2,342	McAdam B C	1,120
Levine M (3)	7,354	McAlpine R	1,004
Lewis K W	1,764	McAskie C	4,371
Lewis S (2)	10,588	McCracken D S	2,500
Licari W G	2,342	McDonald D G	2,287
Lichtenfeld L	2,052	McDonald L	1,650
Lilley D R	2,342	McDonald L J (3)	7,006
Lindsay N D (2)	8,498	McDowall S	2,342
Lipman E	974	McEwing W	533
Lisk G E	1,061	McGee D T	2,342
Ljungar K (4)	10,121	McGillivray D W (2)	16,468
Lloyd W C (2)	2,977	McKale S	2,543
Lofthouse M	2,342	McKay K D (2)	2,972
Logie R	568	McKechnie M	1,174
Loignon F	1,347	McKee J M	1,500
Loomis D A (2)	8,084	McKeown L (3)	18,178
Loosli J	1,655	McLauchlin M A	1,292

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount	Name	Amount
	$		$
McLellan D	655	Parker E A (2)	7,302
McMaster D A (2)	9,150	Parks E (3)	6,447
McMurtry R (3)	3,340	Passey B	919
McNairnay H	765	Pauze F P	2,342
Meagher T	2,898	Pearson K (2)	1,522
Meier I	3,212	Pedersen R E	1,197
Meister E	3,482	Pelletier L (4)	5,315
Metcalfe J C	1,249	Peltier M (5)	9,512
Methot-Dorias G	4,959	Perks C	2,847
Mickleburgh N B K (2)	3,600	Perlin J A (2)	6,047
Miller B R	957	Perrault M	717
Miller M	1,249	Perry S H	632
Miller N	1,500	Peryer S S D (2)	2,770
Milette C R J (3)	6,345	Peterson L D	2,342
Mitrovic M	1,746	Piatelli M J	1,010
Modjeski C (2)	4,967	Picard J R C	3,500
Moeser H (3)	11,699	Picard M	1,312
Mokka M E	1,702	Pim R	3,282
Molloy M (5)	14,634	Pitfield B	833
Monette G	2,200	Plamondon G (2)	1,995
Mooney T L	514	Plata M	538
Morency J	2,342	Plezia J (2)	2,994
Morin P	1,500	Plowman K R	4,491
Morrill K	1,900	Plunkett D H (2)	5,742
Morrow D	2,185	Poetschke R (2)	1,865
Morrow T	6,879	Poire M	1,600
Moszczenska M	2,342	Poirier L	2,342
Muir R	2,342	Pomerleau R A (2)	6,839
Munroe L B	2,342	Potvin A L (2)	9,292
Murphy D S	1,848	Potvin S	2,723
Murray C (2)	3,142	Poulin F (2)	1,470
Nabb V (2)	7,903	Poulin J (2)	7,410
Nadeau C M L	1,624	Poulin R J B	547
Nadeau J	1,594	Poulter K (2)	3,855
Naumouski L	1,300	Power N E C	2,342
Nield D M E	552	Pregel A Y (5)	15,437
Noble R B	7,000	Primard C	2,500
Nicholl R M	1,853	Proctor W H	3,771
Noel H	1,500	Pudifin R (2)	3,600
Norquay S	2,000	Pugh B	500
Norris T A (3)	11,635	Quarry W A S (2)	10,955
Normandin H P (2)	3,003	Quintana M	621
Novak G (3)	6,968	Rainbow M (2)	3,897
Novak M	1,062	Ratcliffe R J	1,140
Noyes-Roberts R (5)	16,270	Rath T (2)	1,609
Nykiforuk G	2,398	Rathwell W S	2,000
O'Connell N A	2,355	Ravis D	1,650
O'Connor B (?)	7,555	Rayburn A F	7,003
O'Connor J M	1,850	Reeder N D (2)	4,320
O'Gaick G J	2,342	Régimbald A M (2)	9,288
O'Ghigian H	1,462	Régimbald R	919
Olohan T M	753	Ricard A	1,249
Ohlsen G L (5)	7,259	Ricard P	2,968
Ouellette C (3)	8,400	Rice B	2,735
O'Neil B H (2)	10,042	Richard R	8,499
Ongman J	2,410	Richardson G R	810
Oppertshauser M A	1,194	Richens G T (2)	8,042
Osler J	765	Rickman H	2,450
Ouellet J P	1,500	Rikkinen M J	3,356
Ouellette M	2,767	Riley M M	1,303
Pagette R	936	Roberge J	2,342
Palmer L	4,928	Robert C	2,300
Palmer R H D (4)	10,418	Roberts D A (3)	5,719
Pamlin R	900	Robertson C D (3)	14,190
Pan Y C	3,842	Robinson A N (2)	1,915
Paquet G	3,642	Robinson L	753
Paquet P A	2,000	Roch S	5,172
Park S	1,692	Rode A	5,000
Parker C (2)	2,968	Roozendaal S J (2)	10,465

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount	Name	Amount
	$		$
Rose D J L (2)	7,070	Small M	3,130
Rosenes B L	8,102	Smeatre F	5,537
Ross R A	5,013	Smith B A	2,255
Roston G H	1,050	Smith C K	12,919
Roue P	2,906	Smith D L (2)	7,896
Rousseau J R	500	Smith G B	1,063
Roy J M	1,864	Smith G S (2)	2,996
Roy J M (2)	4,538	Smith H	2,966
Rousseau N	2,342	Smith L A	1,557
Rowe A D	1,315	Smith L A H	7,030
Russell B T (2)	4,121	Snow W	900
Russell C S (2)	6,407	Sokoliuk M (2)	2,814
Russell D L	638	Sole M	1,100
Ryan M E	2,371	Sorbets M G	1,200
Saguet P	7,250	Soroka G A (3)	8,521
Saint-Amour D	500	Soutter M (2)	6,744
St-George J	2,342	Sparks L E	2,500
Saint-Hilaire Y	1,933	Spearman J	1,400
Saint-Jacques J	871	Spears W E (4)	12,184
Saint-Pierre N	2,342	Speechley S	631
Saleh M	3,189	Speers R J	5,012
Samne M (2)	2,583	Spiers C (3)	1,986
Samuel J	2,314	Spiteri-Hay T	3,933
Saper A M (3)	5,850	Spoke F (8)	10,574
Sarda L	748	Springett G (3)	4,351
Sarrazin C	3,335	Spunt H M (4)	16,916
Sarton E	719	Steers B (3)	6,268
Satherstrom D L	1,344	Steinburg R L	691
Sauvé J	719	Stephens D	2,342
Sawyer N(2)	4,868	Stephenson R J (3)	11,183
Schneider M	2,369	Stevens R	1,595
Schoenhofer G J	4,598	Stevenson J (2)	2,879
Schreyer E R (2)	3,262	Stewart G (2)	3,807
Schroh G	2,391	Stewart H M	934
Schuetz G	688	Stibrany P	650
Scott J J (3)	32,716	Stimpson D J	2,342
Scott J P (2)	7,501	Sullivan T C (2)	2,000
Scott L F	2,006	Sulzenko A	3,491
Scrimes R (3)	3,949	Sustersich L	2,297
Scrimshaw S	2,789	Sutherland R G	777
Sellen R T	2,342	Swenson M J (4)	14,962
Seropian G	1,164	Swords C	889
Serre D	950	Szalay I (2)	2,038
Serre M	574	Szentirmai R K	1,552
Shadforth S (4)	5,893	Takla M	1,571
Shadforth W H	1,499	Tanguay J P (2)	6,308
Shankland L	2,137	Tardif J G (2)	2,591
Shaw C	1,505	Tardif L P (3)	13,594
Sheardown J V	5,605	Tass T A (3)	12,003
Sheppit W A	2,342	Taton J	950
Sherrin M C (3)	8,541	Taylor P B	1,758
Sherry J E	1,896	Temple N C	688
Sheward L	2,000	Thaiprasithiporn T (2)	3,190
Shorthouse D B N (3)	9,337	Theault A	3,705
Shortman J C (2)	1,792	Thibault C J R (2)	4,892
Showman R W (4)	9,909	Thibault R (8)	17,995
Shrum C	8,534	Third-Tsushima M	600
Siddall J	3,089	Thomas V G	2,620
Sigurdson K (3)	14,325	Thomson I	6,673
Simard A S (3)	6,894	Thorpe D	5,883
Simard J	840	Tiefenbrunner K	3,500
Simms J	700	Tilbe J	5,200
Sinclair D T	3,000	Tipton J W	1,224
Sinclair W E	1,447	Titsworth J (2)	10,536
Sipos A K (2)	3,514	Tremblay G (3)	7,628
Sirois C (2)	9,199	Tremblay G E	1,504
Skinner G R	2,574	Trépanier M	1,690
Sloan E (4)	6,096	Turcotte D (2)	1,040
Sloan J C	2,342	Turcotte E L	11,530

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount
	$
Turcotte M	964
Turcotte R F	887
Turner A M	2,342
Tyrrell K (2)	10,459
Vachon V (3)	4,071
Vamos-Goldman A (3)	5,654
Vander Barren J (3)	6,762
Vandegraaf G	788
Vazquez G M (4)	6,047
Vernon-Jackson H	1,420
Versteegh-Jacobus A	3,749
Vézina F	2,793
Viau N J (2)	2,456
Villeneuve L	1,324
Villeneuve N	1,621
Villeneuve N V (3)	2,336
Virtue A G (2)	2,761
Viveash D	2,342
Voisin D R (3)	2,631
Von Finckenstein O	1,948
Von Nostitz M G (3)	14,547
Vorbeck G	1,264
Voyer C	4,442
Walker L J C (2)	8,307
Wallace K (3)	2,132
Walsh P W (2)	13,288
Wang E B	2,845
Warmington D J	1,499
Washbrook O A	1,907
Washington T	3,497
Watson K R (2)	1,263
Wattie A	2,342
Wedick S	1,000
Weekes J M (6)	10,008
Weeks J	4,999
Weir G A	2,394
Wellsbury W S	2,415
Wensel R S (4)	6,095
Wenting M	2,342
White B M (2)	3,469
White C	2,251
White M H	2,342
Whiting K G	2,785
Whitney D W (2)	2,357
Whittleton J A	5,131
Wilkin B F (2)	5,100
Wilkinson A P (2)	3,024
Willms G (2)	2,051
Wilson C	1,639
Wilson G J	707
Wilson H R	511
Wilson R	1,010
Winfield D J S	2,000
Wodinsky A S (2)	6,944
Wodinsky M S (2)	8,614
Wood G W	1,171
Wood T C	1,423
Wood T S (2)	2,707
Woolham R T	2,342
Wright I	573
Wright M D	2,014
Wright R D (2)	4,892
Wynne D E	3,239
Yabe Y (2)	5,480
Yaiden M (2)	1,403
Yelle M C	856
Young B R	1,142
Young S (2)	1,182
Young V L	2,342
Young W (4)	7,509
Zinni J M	8,491
Zwicker R	750
Advances under $500 (412)	101,517
	3,834,638
Canadian International Development Agency	
Akrasanee N	1,450
Arsenault F	1,900
Beadle R	3,510
Bloch F	500
Bourdages M	1,332
Brisebois M	2,397
Cayer M	1,696
Chartrand-Tresch N	830
Demers L	1,178
Domashio M	1,047
Fowler M	1,414
Friso H	1,026
Garrett N	1,440
Gorman J	1,863
Jacquart M	1,334
Kerfoot C	1,026
Latremouille M	4,800
Laviades C	904
Lawrence R	925
Libront L	1,333
Lothian R	1,779
Mains C	3,200
Marchand B	4,096
Moore R	2,463
Paterson I	546
Perera R	4,200
Perinbam L	3,038
Poplawski A	609
Power N	1,593
Saint-Cyr G	1,774
Saper A	750
Savard A	8,270
Smith K	1,000
Snider P	863
Stapenhurst F	4,000
Stewart H	600
Tennian G	937
Trépanier C	1,350
Advances under $500 (34)	5,557
	78,530
	3,913,168
FINANCE	
Department	
Anderson D	1,672
Arsove S (3)	2,081
Barry A J (2)	3,369
Bellman S	1,196
Boucher L	599
Brown D (2)	2,900
Brunst A S	1,135
Charette J	2,499
Clark C S	7,222
Close P	4,399
Cuiriak D	2,143
Cockerline J P	528
Coleman J C (2)	2,237
Desparois F	616
Dobson W (2)	3,690
Drever D	2,068

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount
	$
Egelton R	2,050
Elliott J	1,444
Ellis F	1,661
Fortin L Y	1,149
Glover B (2)	1,982
Grady P (2)	2,181
Grant M	600
Grant G W	574
Halliwell C	900
Head F	1,382
Howes G	1,306
Lauzière M	1,858
Lalonde R	2,412
Lapointe P H	1,316
Loevinshon E	8,157
Lynch K (2)	5,023
MacDonald S	1,122
McCutchan D	2,618
Miller E	735
Miller R G	531
Proulx M	742
Sabia M	2,522
Sahay K	563
Sasseville J (3)	4,399
Shenstone T	1,253
Short R A	1,773
Smee D (2)	1,700
Swedlove F	2,412
Verspoor R	4,444
Advances under $500 (56)	12,678
	109,841
Office of the Superintendent of Financial Institutions	
Brossard A	3,500
Advances under $500 (7)	1,492
	4,992
	114,833
FISHERIES AND OCEANS	
Department	
Boyko J	800
Campbell R F	575
Clark D	514
Douglas J R	1,079
Furness W	1,000
Halloway G	1,500
Hume B	750
Lewis E L	1,449
Luke R	612
McQuaid S	1,012
Moojalsky T	1,500
Porter F	4,426
Sanderson R	1,150
Sweeney R	500
Tabata S	550
Thompson L	700
Tuck E	549
Zealand G	500
Advances under $500 (101)	9,747
	28,913

Name	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
Angees M	2,173
Baxter L	600
Beardy E	1,408
Chan K C	529
Donnely J	500
Harrison S	640
Hedges R	1,132
Lamarre L	901
Martin J	657
Pearn J	928
Persian D	731
Sanderson D	656
Syme D	1,300
Syme M	1,300
Symons T H A	8,500
Tudin D	4,548
Webster J	670
Wynn L	568
Advances under $500 (99)	10,925
	38,666
Western Diversification Office	
Newman C	700
Advance under $500 (1)	300
	1,000
	39,666
JUSTICE	
Department	
Alberti L (2)	785
Amerasinghe C	2,500
Beall E	600
Chambers L (2)	10,540
Dambrot M	500
Fradkin A S	4,500
Hobson W J A	5,000
Kaminski T	800
Peters P	1,600
Rikhof J	2,600
Skelly S (2)	2,842
Trahan A M	2,058
Winogron B	800
Advances under $500 (23)	5,606
	40,731
Canadian Human Rights Commission	
McDavid M	1,000
Winkler D	500
Advances under $500 (11)	2,750
	4,250
Commissioner for Federal Judicial Affairs	
Arkell K	4,000
Bayda E	3,300
Bergeron A	3,000
Boilard J-G	1,500
Bowlby J	930
Carnwath J	3,500
Carruthers D	3,800
Chouinard R	3,000
Clark L	3,500
Corbett M	1,900
Cory P	3,000
Cusson R	3,000

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount
	$
Côté P	4,000
Dandie G	2,800
Deslongchamps A	3,000
Dubé J-E	3,000
Dugas J	3,000
Eberle J	2,800
Gagnon Y	2,500
Galligan P	1,900
Godin P	3,000
Greenberg B	3,500
Hall D	4,000
Hamilton A	3,000
Hetherington M	3,200
Hewak B	1,000
Hirschfield A	2,000
Howlden L	3,960
Hurtubise R	2,800
Jean B	3,000
Kryczka J	1,500
Laflamme O	2,800
Lagacé M	3,000
Lambert D	1,754
Lander C	5,000
Landry L-P	1,500
Lawton W	3,500
Lebrun G	3,000
Lemieux L	3,000
Letarte R	2,800
Lieberman S	2,500
Lockwood G	3,900
Lysyk K	4,000
MacDonald K	5,400
Mackay K	2,500
Maddison H	4,000
Mailhot L	1,000
McLachlin B	4,000
McNair J	2,400
Melançon V	4,000
Mercier P	3,000
Miller R	3,500
Millette E	3,000
Monet A	3,000
Monnin A	3,000
Moore W	3,500
Moshansky V	2,000
Nemetz N	3,500
Noonan M	600
Nunn D	3,000
O'Byrne M	3,000
Owen-Flood D	2,200
Paul R	1,412
Perras P	2,409
Perras R	3,400
Philip A	3,263
Poitras L	8,000
Proudfoot P	1,800
Prowse H	2,000
Renaud G	3,000
Richard G	6,244
Richard K	2,500
Robinson R	2,800
Rogers W	2,500
Rouleau P	3,000
Ryan M	2,000
Scime J	2,500
Sherstobitoff N	1,900
Sirois J	5,000
Skipp H	5,000
Staniszewski P	3,850
Sulatycky A	2,000
Thurlow A	6,000
Toth T	2,800
Toy S	963
Trainor W	2,500
Trudel C	1,100
Vaillancourt J	1,500
Vallerand C	3,000
Vancise W	2,800
Wachowich A	3,000
Advances under $500 (3)	637
	270,622
Tax Court of Canada	
Rowe D W	1,210
Advance under $500 (1)	300
	1,510
	317,113
LABOUR	
Department	
Brady P F	957
Davidson J	807
Lareau S	810
Advances under $500 (24)	6,440
	9,014
Canadian Centre for Occupational Health and Safety	
Dr Atherley (CEO)	1,000
NRC	500
Advances under $500 (3)	786
	2,286
	11,300
NATIONAL HEALTH AND WELFARE	
Department	
Adams D	900
Alarie J	600
Allain C	2,323
Bombara A	500
Botti J	1,800
Boulter B	500
Bradshaw L	653
Brayall L	600
Campbell S	650
Chappell B	2,700
Cheena R	600
Chevalier L	1,000
Dawson E	500
Décarie M	550
Desrosiers M	700
Donovan W	550
Evans D	616
Gauthier P	750
Green M	550
Greenway S	2,000
Grenow N	1,000
Haering S	650
Hoffman A	3,000
Hough M	500
Irbacher J	650
Isler A	500
Jorundson D (2)	817

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount
	$
King A	1,003
Labbe P	1,000
Laszlo A	4,302
Leclerc B	550
Leesinsky G	500
Lochon P	525
McIntosh J	630
Moth L	1,300
Nelson M	850
Paquette G	1,000
Pascal B	900
Polowin D	500
Pottier K	500
Prokopanko R	700
Purdey A	500
Roberts B	500
Roveda M	1,000
Shugart I	1,000
Somero E	600
Sorenson O	1,200
Surbeck M	600
Temelini M	500
Turnbull R	500
Wallis A	1,425
Wilson B	500
Wilson B P	615
Yoshida T	1,250
Zapurnuk G	600
Advances under $500 (72)	15,879
	67,088
Medical Research Council	
Advance under $500 (1)	*100*
	67,188

NATIONAL REVENUE

Customs and Excise	
Joudrey D	2,125
King C	800
Langlois A	2,000
Majewski A	2,000
Milnes J	5,500
Ouellette J	2,100
Advances under $500 (16)	2,274
	16,799
Taxation	
ASCA (2)	900
André Carrière Excavation	700
Beaton D	850
Belisle P	700
Belmain Constr	700
Bennett M	908
Beston D	550
Blackwood D	1,020
Bouthillier R (2)	8,664
Brulotte R	700
Canada Inc 12104	700
Caron B	600
Clouthier J	1,150
Cloutier-Lemay S	1,492
Cockerline Morley B	700
Collins D	600
Cormier B	700
Courcy C	700
Dansereau J	700
Dayes L	821

Name	Amount
	$
Deschênes D	1,235
Desmeules S (2)	1,400
Distaulo M	700
District of Sudbury	500
Drolet L	552
Dumas C	1,090
Eason D	11,400
Ernst G	2,065
Farrell A	2,670
Favreau M	700
Fernet J	700
Fewer E	500
Finter Canada Corp	700
Foisy J	1,200
Fortier H	550
Fu L	1,700
Furfaro K	500
Gagnon R	600
Gibeault R	6,475
Giguère M	1,000
Gillrie W	3,000
Giroux M	900
Groleau D (2)	3,000
Hadlow J	600
Hammond W	600
Hartle G	1,600
Hassar B	850
Heins B	1,050
Henfrey Samson Belair Ltd	4,500
Herzog H	570
Holman B	8,900
Inglis G	505
Irwin R	522
Jiwa A	3,500
Jolicœur G	700
Joncas C	700
Keeping M	500
Kemp J	2,013
Khosla R	550
Kierstead P	2,500
Kirkbride Y	500
Kirkey W	500
Knox J	530
Koliver & Kavod Const	700
Lai S (2)	1,777
Laporte D	522
Laramy R	1,410
Leblanc A	2,400
Leblond D	2,400
Logan M	1,056
MacLean B	547
Madalvee R	550
Magog M	2,012
Malli I	950
Marko I	525
Marozas A	525
Marshall C	569
Martin P	1,750
Matteau J	1,800
McCormack K	1,200
McDougall L	1,656
McKinlay B	672
McNamera S	3,382
Michal R	600
Minister of Finance Prov of BC (136)	52,355
Mortimer J	850
Mounif E (2)	600
Novak M	600

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount
	$
Pastuch M	1,213
Pelletier T	2,767
Placements Hedviga Ltée	700
Poelzer J	872
Postelnik C	700
Power A	825
Robert M	813
Ross R	500
Rousseau J	561
Roy B	1,620
Ruel H	500
Rutman S	550
Savoie J	1,478
Schulz H	750
Seidel A	13,000
Shérif d'Abitibi	700
Shérif d'Arthabaska	700
Shérif de Beauce	700
Shérif de Chicoutimi (2)	1,400
Shérif de Joliette	700
Shérif de Mingan	700
Shérif de Québec (12)	8,000
Shérif de Rivière-du-Loup	700
Shérif de Ste-Anne-des-Monts	700
Shérif de Terrebonne	2,100
Sheriff County Lambton	500
Sheriff of Co of Lennox & Addington	4,200
Sheriff of Cochrane	600
Sheriff of Grey	700
Sheriff of Hamilton	500
Sheriff of Hull (4)	2,200
Sheriff of Huron (2)	510
Sheriff of Peel (6)	4,550
Sheriff of Renfrew	500
Sheriff of Thunder Bay	1,000
Sheriff of York (11)	9,102
Slawson K	5,500
Station Service L Aubert Inc	700
Stefanucci E	557
Stepchuk K	550
Succession H	700
Suter R	700
Tagieff P	703
Thomas G	1,000
Thomson E (3)	1,249
Thorogood E	700
Tremblay A	700
Viebig A	700
Virani M	935
Wallis R	550
Wiles G (2)	14,900
Wilkinson D	500
Wilson J	900
Zamfir G	700
Zervos S	700
115804 Canada Inc	700
92363 Canada Limited	700
Advances under $500 (113)	28,469
	310,514
	327,313

PRIVY COUNCIL

Department	
Chant B (3)	580
Desrochers J (8)	1,321
Advance under $500 (1)	72
	1,973

Name	Amount
	$
Commissioner of Official Languages	
Advance under $500 (1)	*250*
	2,223

PUBLIC WORKS

Department	
Beaudoin F	500
Black I	2,000
Brooker C	700
Burhoe J	587
Cadenhead A	700
Casaubon R	500
Corning J	15,600
Couture D	550
Deschênes Y	500
Flick B	850
Graham D	501
Johnson J R (25)	7,365
Kampmeinert R	550
Legault G	1,000
Little J	506
Martin J	900
Mill P	3,700
Montgomery G	2,205
Murphy B	14,164
Paquette N	500
Patterson D	500
Power WK (41)	8,088
Radloff B	3,400
Tanner G	1,000
Varrieur S	500
Wade A	600
Advances under $500 (72)	11,971
	79,937

REGIONAL INDUSTRIAL EXPANSION

Department	
Aislabie C	1,047
Arseneau J	4,000
Banigan J	822
Beauine L	1,000
Beveridge J	9,300
Bouchard K	500
Bourgeois A	3,000
Bradet L	4,000
Campbell D	1,006
Cloutier S	964
Corey P	1,500
Cunningham J (2)	1,720
Dayal R	500
De Bellefeuille P K	599
De Cotret Hon R	5,000
Dery R	604
Fiset G	7,506
Ford T	3,500
Fyfe D	3,109
Hammond R	6,000
Hersh M	3,000
Jeans A	500
Lachapelle L	5,867
Leggatt D (3)	1,300
Mahoney E	8,700
McAdam J B (2)	669
McGregor R	1,583

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount
	$
Nimetz B	682
Parikh C	4,280
Paris I	800
Poirier J (2)	3,500
Rantz R	1,626
Saab L (3)	675
Talwar K	1,500
Van Loon J	4,000
Veniez D	750
Wansborough J	5,500
Wilcock D	15,000
Zuijdwijk T	607
Advances under $500 (86)	12,055
	128,271
SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
Fryggvason B V	500
Salvaraj G	600
Simard R A	542
Advances under $500 (6)	590
	2,232
Science Council of Canada	
Kenney-Wallace G A	*500*
	2,732
SECRETARY OF STATE	
Department	
Bélanger S	5,000
Costa L	500
Duval J R (2)	3,500
Fan Chia-Ching (2)	6,580
Fan Chiu-Kee E (2)	8,177
Jacobs E	3,700
Ruzzier L	600
Smith H	810
Thompson D	670
Varjassy I	544
Wald I	592
Wells A	500
Advances under $500 (27)	3,217
	34,390
Public Service Commission	
Keenainak N	500
Sherwood D	1,029
Advances under $500 (13)	2,696
	4,225
Social Sciences and Humanities Research Council	
Johnson C	100
Laurin G	1,000
	1,100
	39,715
SOLICITOR GENERAL	
Department	
Benson G	800
Boucher R	500
Buller E	900
Campbell M	1,200
Charles C (2)	875

Name	Amount
	$
Constantineau E	1,200
Delorme G	1,000
Diebert D	500
Divorski S	900
Fader R	1,000
Gagnon S	500
Gravelle-Dunberry O	875
Hayes J	500
Kelleher J	5,000
Lloyd S	650
Lynch J	1,200
MacDonald D T	500
MacLaren A	2,000
Marin R J (2)	2,000
McLeod J	1,200
Millar W	1,200
Osler H	600
Poirier G	500
Popoff J	620
Reid I	3,000
Sarides G	500
Saunders M	1,200
Stewart R	500
Stote D (2)	900
Sutton E	500
Wood J	500
Advances under $500 (27)	4,070
	37,390
Correctional Service	
Aubé A	1,000
Weir D	5,950
Advances under $500 (9)	1,892
	8,842
National Parole Board	
Advance under $500 (1)	*300*
	46,532
SUPPLY AND SERVICES	
Department	
Bleach M	3,500
Burnett B	7,000
Chénier P	2,100
Coulombe J	17,000
Ferland F	1,500
Guy R	1,200
Heslop W	2,850
Hutchison J	7,000
Jack T	4,100
Jones D M	950
Létourneau S	1,500
Pion J P	950
Rhismaki E	1,200
Villeneuve V	5,000
Advances under $500 (7)	1,710
	57,560
Statistics Canada	
Advances under $500 (5)	*1,251*
	58,811

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1988—*Continued*

Name	Amount
	$
TRANSPORT	
Department	
Alexander W	500
Allard R	5,675
Arsenault F	500
Back R A	996
Bant P	2,598
Bell R	656
Béranger P	1,733
Boyd C	500
Brezine M	679
Bryan M (2)	623
Bryant M (2)	2,137
Burnett R	2,004
Calvert L	5,265
Castello J L	1,309
Cearns C L	595
Cormier G	932
Dalzell H	629
David M	3,419
Dawe G	2,669
Doyle P J	3,530
Edey D	500
Ellison K	1,029
Fan W J	1,029
Faulkner R	1,283
Fralic R	1,923
Furoy S (2)	1,283
Gabriel H (3)	1,364
Garvin A (2)	910
Gomes S	2,225
Grandy P	750
Hardman W	1,208
Heath M	713
Hordas G	1,300
Howell L (3)	732
Ivey G	2,500
Johnson J T	800
Johnson O	864
Johnson R V	773
Kerr R	1,500
Kess T (2)	4,493
Klassen D A (3)	834
Klinzmann A J (2)	664
Labbe M (2)	502
Langford C	1,080
Lebel S	530
Leonard E	552
Lowther W P	1,414
Lysak L	1,290
McDonald C	520
MacDonald F M (2)	516
MacKinnon A	2,400
Macmichael G	4,300
Marianix K C	872
McCann J	2,097
Mcculloch M A	600
McGillivray M C (2)	899
Metcalfe G	1,400
Miller D	1,300
Moscrop B (2)	548
Nixon C	584
O'Connell J H	2,089
Papp R	3,988
Pawlowski M L	750
Piercey O	2,216
Polsfot D	1,150
Pottinger J	750
Power J	543
Prince J	766
Rachelle A	1,200
Rendell G	500
Renneberg R J	600
Rennie I	500
Richard L	500
Richard Y	738
Rinas B	1,200
Rowe R	1,600
Sampson T	523
Sanford G	2,450
Saunders J R	550
Savage T	1,000
Savard Y (2)	1,009
Schwartzendruber D	1,049
Searle H (3)	538
Smith B	540
Smith G	933
Smith P	2,000
Soucy N	900
Stacy M	2,000
Stampe R J	7,889
Stewart G	1,500
Stumbur D	850
Taylor A V (3)	644
Terris B	800
Varrin L	5,201
Vermeir J	4,347
Wiese G	522
Wilson J	2,942
Wiltzen H S	527
Wood B	500
Advances under $500 (406)	44,017
	189,351
Canadian Aviation Safety Board	
Abbott D	600
Ablitt P	550
Allinson A	600
bears R M	500
Borden D E	600
Burnett K	2,977
Connor B	500
Cooke G S	500
DeNiverville P	550
Dupont G	550
Dzus S	550
Fidler H C	500
Firth I H	500
Heath G	600
Hili H	500
Johnson C A	500
Kosmider K	550
Lemire S	500
Lung D	550
Maltais R	500
McConnell H C	500
Newcombe R	20,109
Owen D	500
Ross C M	500
Storey T	550
Stratton B K	500
Ulrich L	600
Vance L E	500
Veevers J	550
Vitt R	500
Advances under $500 (27)	8,425
	46,411

Accountable advances not repaid, accounted for or recovered—*Concluded*

Details of accountable advances outstanding as at April 30, 1988—*Concluded*

Name	Amount
	$
National Transportation Agency	
Advance under $500 (1)	*350*
	236,112
TREASURY BOARD	
Secretariat	
Bagg K	1,800
Beaudry C	1,200
Boettger T	1,900
Bowie M (2)	2,661
Casault R	2,300
Chabot J C	970
Chafe W	700
Chorveta S	800
Cottrell-Boyd T	4,749
Cousineau R	696
Dawson R A	1,129
Derouin G	3,935
Dubé L	693
Johnson E	800
Kearny L	2,000
Keehner A	1,250
Leyland L (3)	2,668
Link L	1,800
Lynch M	750
Martin J (2)	3,109
Molloy B	5,842
Nee E	2,000
Reade P G	675
Richins C	800
Rosner M	1,550
Roy S	658
Schryer A	854
Stewart A	725
Thérrien J	2,400
Warren J C	700
Advances under $500 (17)	2,462
	54,576

Name	Amount
	$
Comptroller General	
Bardon H	1,059
Cameron J	650
Duclos G	2,000
Powell G	2,030
Taller H	895
Warren E	827
Advances under $500 (9)	928
	8,389
Privatization and Regulatory Affairs	
Campbell A (3)	1,620
Cole D (3)	4,000
Maga W	600
Nichols S (2)	1,100
Advances under $500 (7)	793
	8,113
	71,078
VETERANS AFFAIRS	
Department	
Boyce A	1,500
Boyle M	559
Clancy A	800
Davidson G	650
Lanigan P	1,000
Larivière R	1,000
Patey P	750
Reznik L	2,900
White B	500
Advances under $500 (26)	5,102
	14,761
Grand total	6,026,856

Losses of money

Note: this information is required by Section 91.1 of the Financial Administration Act.

Losses of revenue due to fraud or willful misrepresentation in 1987-88

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1987-88	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
ENVIRONMENT					
Department					
Theft of receipts due to break-in at Trent-Severn Waterway	1	345		345	
NATIONAL REVENUE					
Customs and Excise					
Losses of revenue due to fraud or willful misrepresentation through Customs	Various	5,690,318		5,690,318	
Losses of revenue due to fraud or willfull misrepresentation when filing federal sales tax returns	7	342,948	112,282	230,666	
Taxation					
Willful attempt to evade payment of the tax payable by failing to file a return of income as and when required by subsection 150(1) of the Income Tax Act	1,915	7,843,856			7,843,856[1]
Losses of revenue due to tax evasion	745	33,283,717			33,283,717[1]
SUPPLY AND SERVICES					
Receiver General—Cheque Redemption Control Branch					
Receiver General cheques (including unemployment insurance benefit warrants and Bank of Canada cheques)					
Forged endorsements	10,876	3,276,593	3,153,360		123,233
Irregular endorsements	429	121,827	120,292		1,535
Payee died	12,168	4,101,537	3,986,497		115,040
Not endorsed	324	100,167	99,646		521
Other	230	137,502	136,140		1,362
Canada Post Corporation					
Forged endorsements	25	8,336	8,129		207
Departmental bank accounts					
Forged endorsements	7	2,416	2,416		
	26,727	54,909,562	7,618,762	5,921,329	41,369,471

[1] The amount of loss was assumed to be recoverable and was therefore reported as such in this statement. Actual amount for the last three columns of this statement will be provided in next year's Public Accounts.

Losses of money—*Continued*

Other losses of money—Occurrence or discovery in 1987-88

Brief description of loss	Charged to Vote	Amount of of loss	Amount recovered in 1987-88	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE					
Department					
Fraudulent use of telephone system	1	1,196			1,196
Fraudulent use of telephone system	5	1,540			1,540
Fraudulent endorsement of payment instrument	20	432		432	
Loss of contractor's deposits	5	100			100
COMMUNICATIONS					
National Film Board					
Theft of petty cash at Paris Office, France	60	79		79	
National Library					
Theft of petty cash at Terrasses de la Chaudière	65	214		214	
National Museums of Canada					
Loss of petty cash	70	130			130
EMPLOYMENT AND IMMIGRATION					
Department/Commission					
Loss of Immigration Cost Recovery receipts at Toronto East CIC	20	450			450
Loss of Immigration Cost Recovery receipts at Ottawa CIC	20	20		20	
Loss of Immigration Cost Recovery receipts at Ottawa CIC	20	20		20	
Loss of Immigration Cost Recovery receipts at Ottawa CIC	20	20		20	
Loss of Immigration Cost Recovery receipts at Brampton CIC	20	10		10	
Loss of Immigration Cost Recovery cashier's float at Mississauga CIC	20	50		50	
Loss of Immigration Cost Recovery cashier's float at Mississauga CIC	20	20		20	
Loss of Immigration Cost Recovery cashier's float at Windsor CIC	20	20		20	
Loss of Immigration Cost Recovery cashier's float at Toronto Central CIC	20	98		98	
Fraudulent claim under the Mobility Program, Ontario Region	15	1,151			1,151
Unauthorized use of government telephone at Fort Frances CEC	10	410	410		
Government funds received but not credited to the Receiver General at Fort Frances CEC	10	1,247	1,247		
Fraudulent claim for wages from the Career Access Program, Ontario Region	15	4,140			4,140
Fraudulent claim under Adjustment Assistance Program at Windsor CEC	25	2,294	350		1,944
Fraudulent claim under Adjustment Assistance Program at London CEC	25	1,186			1,186
Fraudulent claim under Adjustment Assistance Program at London CEC	25	3,520			3,520
Fraudulent claim under Adjustment Assistance Program at Kitchener CEC	25	4,035			4,035
Duplicate refund of Immigration cash deposit at Cornwall CIC	20	1,000		1,000	
Cash Float Shortage at Halifax CIC	98	100			100
Theft of cash Winnipeg Immigration Centre	20	262			262
Theft of cash deposit for Immigration Guarantee Fund at Edmonton CIC	20	500		500	
Fraudulent travel claims, Quebec Region	10	1,751	1,751		
Fraudulent claim for contributions, Quebec Region	15	19,800	14,800	5,000	
Fraudulent claim for contributions, Quebec Region	15	5,012			5,012
Fraudulent claim for contributions, Quebec Region	15	800	800		
Theft of two petty cash at CIC Crémazie	20	337			337
Theft of receipts at CIC Crémazie	20	125			125
Cashier shortages at CIC Galt	20	10		10	
Cashier shortages at CIC Sherbrooke	20	25		25	
Theft of petty cash at Collection Branch Quebec Regional Office	5	149			149
Loss of Immigration Cost Recovery change float at Edmonton CIC	20	200		200	
Theft of petty cash at Edmonton CIC	20	63		63	
Theft of fees paid by clients at Edmonton CIC	20	375		375	
Theft of bank deposit for repayment of Transportation Loans at NHQ Hull	20	531		531	
Theft of bank deposit for personal phone call payments at NHQ Hull	5	44		44	
Unemployment insurance benefits obtained by fraud	1	80,988,403	39,840,369		41,148,034
Immigration Appeal Board					
Non repayment of Emergency Salary Advance	30	375			375

Losses of money—*Continued*

Other losses of money—Occurrence or discovery in 1987-88

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1987-88	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
ENVIRONMENT					
Department					
Theft of petty cash at:					
Terrasses de la Chaudière	1	226		226	
Winnipeg	5	100		100	
Pacific Region	5	189		189	
Unrecovered travel advances (2)	5	600		600	
Loss of deposit at La Mauricie National Park	20	306		306	
Theft of receipts from safe at Cavendish, PEI	20	282	282		
Theft of travellers' cheques	20	100	100		
Theft of bank deposit	20	657	337		320
Misuse of telephone calling card	20	6,021	2,680		3,341
Cashier shortages: total gross shortages $2,142; total gross overages $1,018	20	1,124		1,124	
Theft of petty cash at Trent-Severn Waterway	20	50		50	
Theft of cash float at Trent-Severn Waterway	20	34		34	
EXTERNAL AFFAIRS					
Department					
Personal use of cash refunds and refunds to employees—Abidjan Ivory Coast	1	7,234	446	6,788	
Personal use of Mission Operating Funds—Sao Paulo, Brazil	1	9,768	2,454	7,314	
Fraudulent use of travel expenses	1	479	479		
Canadian International Development Agency					
Misappropriation of public funds by locally employed accountant	30	20,000			20,000
FINANCE					
Office of the Superintendent of Financial Institutions					
Misappropriation of public funds through fraudulent claims for payment		9,830			9,830
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Falsification of documents to permit duplicate issuance of salary cheques to three employees, Ontario Region	5	2,619	609	2,010	
Falsification of documents to permit the discharge of mortgages under the Off-Reserve Housing Program, Ontario Region	L15	35,000		35,000	
Forged endorsement of social assistance cheques to ineligible clients, Prince Albert District, Saskatchewan Region	15	606	606		
Falsification of documents to permit issuance of social assistance cheques to ineligible clients, Shellbrook District Saskatchewan Region	15	18,278			18,278
Alleged forged endorsement of duplicate social assistance cheques issued to the same recipient for the same time period. North Battleford District, Saskatchewan Region	15	154			154
Theft of receipts, Yukon Region	5	185		185	
JUSTICE					
Department					
Personal long distance calls on government line and time	1	1,030	1,030		
Commissioner for Federal Judicial Affairs					
Payment made to supplier as partial prepayment, supplier subsequently went bankrupt	20	2,000		2,000	
Supreme Court of Canada					
Unauthorized use of Telecommunication system	40	111			111
Unauthorized use of Government Intercity Calling Guide	40	5,091			5,091
LABOUR					
Department					
False travel claim	1	302	302		
NATIONAL DEFENCE					
Department					
Misappropriation of money, NDMC Ottawa		100	100		
Theft of money, CFB Mosse Jaw	1	111		111	
Theft of money, CFB London	1	97		97	

Losses of money—*Continued*

Other losses of money—Occurrence or discovery in 1987-88—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1987-88	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Theft of money, CFB Halifax		100			100
Theft of money from member on travel duty, CFB Lahr		4,020			4,020
Misappropriation of receipts, CFB Shearwater		14,077			14,077
Misappropriation of money, CFB London		25,500			25,500
Theft of petty cash, CFB Ottawa		300			300
Forged endorsement of payment instruments, Minto Armoury Winnipeg		778			778
Loss of unsecured public money, CFB Ottawa		663			663
Misappropriation of receipts, CFB Gander		2,144	900		1,244
Long distance personal telephone calls charged to the public, CFB Edmonton		426			426
False moving claim for employee's dependents, CFB Masset		1,592	1,592		
Cashier shortages: total $2,989. Cause of shortage could not be determined. The possibility of human error, clerical error or lost voucher exists					
HMCS Algonquin	1	73		73	
CFB Baden	1	77		77	
CFB Borden	1	100		100	
CFB Cold Lake	1	50		50	
CFB Cornwallis	1	100		100	
CFB Gander	1	90		90	
CFB Kingston (3 cases)	1	225		225	
CFB Lahr	1	384		384	
CFB Montreal (2 cases)	1	144		144	
CFB Ottawa (2 cases)	1	386		386	
HMCS Protecteur	1	701		701	
BFC Valcartier	1	100		100	
NRHQ Yellowknife	1	559		559	
NATIONAL HEALTH AND WELFARE					
Department					
Fraudulent claims for benefits					
Family Allowance	Statutory	98,223	18,316		79,907
Old Age Security	Statutory	348,198	46,281		301,917
Canada Pension Plan	Statutory	2,815			2,815
Forged endorsement of payment instruments	Statutory	53,129	2,655		50,474
Fraudulent endorsement of payment instruments (cheques cashed after death of payee)	Statutory	182,617	11,642		170,975
Fraudulent travel and removal claims	25	2,690	690		2,000
Fraudulent claims for benefit (patient travel)	25	500			500
NATIONAL REVENUE					
Customs and Excise					
Fraudulent claims for sick leaves (2 cases)	1	2,831	2,831		
Loss of receipts by an employee at the Port of Sept-Iles Que	1	56	56		
Theft of petty cash at the Port of St-Jérôme Que	1	40		40	
Theft of petty cash at the Port of Granby Que	1	52	52		
Theft of receipts at the Port of Beaver Creek YT	1	400		400	
Theft of receipts at the Port of Pacific Highway BC	1	193		193	
Theft of receipts at the Windsor regional office, Ontario	1	507		507	
Unauthorized use of telephone services	1	1,323	1,323		
Cashier shortages: total gross shortages $3,837; total gross overages $3,807	1	30		30	
Taxation					
Cashier shortages: total gross shortages $294; total gross overages $93	5	201		201	
Overstated mileage on travel claim in Calgary District Office	5	199	199		
Fraudulent endorsement of payment instruments	5	362		362	
PUBLIC WORKS					
Department					
Theft of petty cash	1	18		18	
REGIONAL INDUSTRIAL EXPANSION					
Department					
Theft of petty cash at Saskatchewan Region	1	75		75	
False or fraudulent claims for contributions between 1983-84 and 1987-88	10	810,711	232,166	574,045	4,500
False or fraudulent claims for Small Business Loans Guarantees between 1983-84 and 1987-88	10	1,760,089	16,814	1,593,275	150,000
Contribution overpayments due to government employees negligence at Manitoba Region between 1983-84 and 1987-88	10	57,403		57,403	

Losses of money—*Continued*

Other losses of money—Occurrence or discovery in 1987-88—*Concluded*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1987-88	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
SECRETARY OF STATE					
Department					
Theft of petty cash	1	40	40		
Theft of receipts	1	103		103	
Public Service Commission					
Theft of petty cash at Headquarters cashier office	1	387		387	
Social Sciences and Humanities Research Council					
Theft of petty cash at SSHRC offices at 255 Albert St., Ottawa	20	677		677	
SOLICITOR GENERAL					
Correctional Service					
Loss of money—Travel claim	10	85	85		
Fraudulent use of telephone system	10	4,124	771		3,353
Royal Canadian Mounted Police					
Shortages from accountable advances	5	2,241	492	554	1,195
Loss from accountable advance	1	300			300
Overpayments of commercial accounts from accountable advances	1	185			185
Theft of money seized during a criminal investigation	1	2,700			2,700
Cashier shortage	1	102			102
Shortage from Division advance account	25	96		96	
SUPPLY AND SERVICES					
Department					
Personal use of taxi vouchers National Capital Region		985		985	
Fraudulent use of telephone calling card National Capital Area		2,784			2,784
Fraudulent endorsement of payment instrument	6	1,229			1,229
Theft of public property	7	17,500	1,500		16,000
Statistics Canada					
Theft of cash float	5	50		50	
Theft of receipt	5	4		4	
Loss of receipts	5	16,889	5,379		11,510
TRANSPORT					
Department					
Theft of petty cash from locked desk drawer	1	280		280	
Fraudulent endorsement of payment instrument	1	7,558	7,558		
Fraudulent removal claims	1	44,000			44,000
Theft of petty cash from drawer behind counter of information booth	1	55		55	
Theft at ticket dispenser	Statutory	282		282	
Canadian Aviation Safety Board					
Theft of public property—Two video cassette recorders	60	1,148		1,148	
VETERANS AFFAIRS					
Department					
Theft of petty cash at Edmonton District Office	1	1,552		1,552	
		84,645,535	40,220,494	2,300,576	42,124,465

Losses of money—*Continued*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1987-88	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
AGRICULTURE						
Department						
Fraudulent use of Government Telecommunications Agency access codes	1986-87	6,000		3,223	2,777	
EMPLOYMENT AND IMMIGRATION						
Department/Commission						
Falsification of documents to permit a third party to receive UI benefits	1975-76	40,680	39,604			1,076
Falsification of documents to permit a third party to receive UI benefits	1982-83	52,604	22,426	3,050	6,603	20,525
Theft of petty cash at Longueuil CIC	1984-85	11			11	
Theft of petty cash at Montreal Centre South CEC	1984-85	144			144	
Falsification of documents to permit a third party to receive UI benefits	1984-85	11,540		600	5,500	5,440
Theft of petty cash at Montreal EDB	1984-85	121			121	
Conflict of interest which permitted a third party to receive UI benefits	1985-86	15,620	10,320	3,600		1,700
Conflict of interest which permitted a third party to receive UI benefits	1985-86	6,261	1,561	100		4,600
Falsification of documents to permit a third party to receive UI benefits	1985-86	216		216		
Unemployment insurance benefits obtained by fraud	1985-86	59,846,024	48,378,097	4,356,190		7,111,737
Fraudulent claim for training allowance	1986-87	7,579[1]	942			6,637
Fraudulent claim for UI benefits Work-Sharing agreement Section 37 of the UI Act	1986-87	15,120		6,000		9,120
Theft of funds by cashier at Springdale CEC	1986-87	175		175		
Misappropriation of project funds, Canadian Jobs Strategy	1986-87	5,512			5,512	
Unemployment insurance benefits obtained by fraud	1986-87	69,374,555	37,759,762	17,934,118		13,680,675
Fraudulent claim for UI benefits	1986-87	31,945	22,036	5,909		4,000
ENVIRONMENT						
Department						
Theft of security deposits at Rideau Canal	1986-87	500				500
Theft of petty cash, Winnipeg	1985-86	52			52	
EXTERNAL AFFAIRS						
Department						
Fraudulent claims for travel	1986-87	44,790		8,321		36,469
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims and encashment of social assistance cheques, New Brunswick District Office, Atlantic Region	1986-87	15,261		8,440	6,821	
Fraudulent claim and requisition of social assistance cheque, Touchwood File Hills Qu'Appelle District, Saskatchewan Region	1986-87	712		712		
False information provided when applying for social assistance, Yukon Region	1986-87	5,642		260		5,382
NATIONAL DEFENCE						
Department						
Loss caused by negligence, HMCS Mackenzie	1984-85	2,500		2,500		
Suspected cheque forgery, CFB Kingston	1985-86	2,450			2,450	
Theft of money from advance holder, CFB Greenwood	1986-87	320		320		
Theft of money from advance holder, CFB Ottawa	1986-87	3,000		3,000		
Theft of money from advance holder, CFB Ottawa	1986-87	3,000		3,000		
Theft of money from advance holder, CFB Masset	1986-87	740			740	
Theft of money from advance holder, CFB Masset	1986-87	1,000			1,000	
Theft of money from advance holder, CFB Portage la Prairie	1986-87	100		100		
Theft of money from advance holder, CFB Gagetown	1986-87	986		986		
Theft of money from advance holder, CFB Valcartier	1986-87	313			313	
Theft of money from advance holder, NDHQ/DIS	1986-87	78		78		
Theft of money from advance holder, CFB Chatham	1986-87	600		600		

Losses of money—*Concluded*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts—*Concluded*

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1987-88	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
NATIONAL HEALTH AND WELFARE						
Department						
Fraudulent claims for benefits:						
Family Allowance	1985-86	54,055	8,536	7,456	9,803	28,260
Family Allowance	1986-87	44,555	1,577	5,995	2,738	34,245
Old Age Security	1985-86	168,923	15,343	40,873	44,356	68,351
Old Age Security	1986-87	198,012[2]	17,397	32,410	5,104	143,101
Canada Pension Plan	1985-86	45,018[3]	11,000	4,046	29,972	
Forged endorsement of payment instruments	1985-86	17,526	1,536	334	15,325	331
Fraudulent endorsement of payment instruments (cheques cashed after death of payee)	1985-86	155,483	57,632	4,404		93,447
Fraudulent endorsement of payment instruments (cheques cashed after death of payee)	1986-87	229,249	10,534	54,630	43,928	120,157
Submission of false travel claims	1985-86	4,050[1]		1,350		2,700
False or fraudulent claims for payment of invoices	1985-86	56,000[1]		6,500		49,500
False or fraudulent claims for payment of invoices	1985-86	10,493			10,493	
Fraudulent claims for training expenses, travel, leave and extra-duty pay	1986-87	933	470	463		
NATIONAL REVENUE						
Customs and Excise						
Fraudulent use of departmental quick law password to gain access to a computer retrieval system	1986-87	4,583		4,583		
Unauthorized long distance phone calls and loss of time	1986-87	1,000		300		700
Taxation						
Theft of 31 taxpayer remittances totalling $10,911 by an ex-cashier at the Quebec District Office. $9,871 recovered by former employee's superannuation with $1,040 not expected to be recovered. Possibility exists that two more items may require credits to taxpayer accounts. Court decision was rendered on April 15, 1988 and ex-employee was sentenced to two years probation with a remission of sentence. No order requiring repayment of the $1,040 was made	1985-86	10,911	9,871		1,040	
SECRETARY OF STATE						
Department						
Theft of receipts at the Scarborough application centre	1986-87	4,085			4,085	
SOLICITOR GENERAL						
Canadian Security Intelligence Service						
Fraudulent use of credit cards	1986-87	1,066	60	930	76	
Correctional Service						
Misinterpretation of payment document	1986-87	1,374	870	120		384
Fraudulent use of Bell Canada credit card	1986-87	7,200	5,900	1,252	48	
Cash receipts for deposit to Receiver General not deposited. Employee charged with fraud	1986-87	1,822		1,822		
SUPPLY AND SERVICES						
Cheque Redemption Control Branch						
Receiver General cheques (including unemployment benefit warrants and Bank of Canada cheques)	1986-87	6,759,538	6,613,202	146,336		
TRANSPORT						
Department						
Misappropriations of public funds through alterations of deposit slips	1962-63	42,800	12,973	650		29,177
Fraudulent removal claims	1986-87	18,579		18,579		
Loss of petty cash at Fort McMurray airport	1986-87	242			242	
Theft of petty cash at Inuvik	1986-87	100			100	
		137,333,748	93,001,649	22,674,531	199,354	21,458,214

[1] Amends reporting in previous year's Public Accounts.
[2] Includes $25,166 reported in 1986-87 as "Fraudulent claim for Old Age Security benefits".
[3] Includes $12,400 reported in 1985-86 as "Falsified information on benefit applications by an employee".

SECTION 4

1987-88
PUBLIC ACCOUNTS

Accounts Receivable

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Statement of accounts receivable

In accordance with its accounting policy, the Government generally reports revenue in the year in which it is received. Therefore, amounts representing billed but uncollected and/or unbilled and accrued financial claims arising from amounts owed to a Government body for self-assessed taxes, use of its assets or from proceeds for provision of services and interest capitalized, deferred, due and accrued, are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These items, however, are controlled through memorandum accounts kept by Government bodies and are presented in this statement.

Outside parties represents accounts receivable from outside the Government. Allowance for doubtful accounts represents the total accounts receivable which are scheduled for write off or forgiveness plus an allowance for doubtful accounts based on the best estimate of all or any amounts which may not be collected. Internal to the Government are amounts of accounts receivable collectable from Government bodies. A Government body is an organization which is part of the Government of Canada as an accounting entity.

Items shown as Internal to the Government do not represent cash to be received. They are memorandum amounts and are not included in the total net accounts receivable.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable as at March 31

Categories of accounts receivable	1988				1987
	Outside parties	Allowance for doubtful accounts	Nets accounts receivable	Internal to the Government	Net accounts receivable
	$	$	$	$	$
Tax revenue receivable—					
Income tax—					
Personal	2,138,181,481	906,726,343	1,231,455,138		1,058,675,809
Corporation[1]	1,484,663,892	749,317,564	735,346,328		628,426,550*
Unemployment insurance contributions[2]	193,788,694	66,346,196	127,442,498	249,618	119,029,266
Non-resident	55,868,592	23,837,501	32,031,091		28,410,928
	3,872,502,659	*1,746,227,604*	*2,126,275,055*	*249,618*	*1,834,542,553*
Excise taxes and duties[3]	285,285,732[4]	168,284,463	117,001,269	72,096[4]	102,860,037
Energy taxes—					
Petroleum and gas revenue tax	204,136,408	65,011,166	139,125,242		140,973,460
Oil export charges	3,221,229	2,722,330	498,899		256,201
Petroleum compensation charge	13,107,003		13,107,003		73,804,169
	220,464,640	*67,733,496*	*152,731,144*		*215,033,830*
Other tax revenue receivable	19,595,989	7,257,859	12,338,130	7,613	17,911,608
Total tax revenue receivable	4,397,849,020	1,989,503,422	2,408,345,598	329,327	2,170,348,028*
Non-tax revenue receivable—					
Return on investments—					
Bank of Canada	465,106,935	16,461,785	448,645,150		422,000,000
Interest on bank deposits	81,789,010		81,789,010		78,309,153
Other return on investments	684,650,174	1,357,472	683,292,702	164,902,728	523,675,395
	1,231,546,119	*17,819,257*	*1,213,726,862*	*164,902,728*	*1,023,984,548*
Refunds of previous years' expenditure	228,069,942	154,060,220	74,009,722	3,300,782	72,493,598*
Privileges, licences and permits	7,056,875	325,615	6,731,260	160	6,005,586
Services and service fees	70,240,645	12,274,755	57,965,890	199,455,654	43,023,906*
Domestic coinage					67,000
Proceeds from sales	14,730,403	595,456	14,134,947	7,063,065	36,901,209*
Other non-tax revenue receivable	573,321,871	66,145,549	507,176,322	27,898,640	482,185,594*
Total non-tax revenue receivable	2,124,965,855	251,220,852	1,873,745,003	402,621,029	1,664,661,441
Other accounts receivable to be credited to votes	218,926,731	7,217,654	211,709,077	39,803,493	196,180,189*
Total accounts receivable[5]	6,741,741,606	2,247,941,928	4,493,799,678	442,753,849	4,031,189,658

Accounts receivable as at March 31—*Concluded*

Categories of accounts receivable	1988				1987
	Outside parties	Allowance for doubtful accounts	Net accounts receivable	Internal to the Government	Net accounts receivable
	$	$	$	$	$
Long-term accounts receivable included above—					
Non-tax revenue receivable—					
Return on investments—					
Other return on investments	126,374,270		126,374,270	15,020,734	140,599,576*
Refunds of previous years' expenditure	6,921,767	304,076	6,617,691		7,980,867*
Services and service fees					597,838*
Proceeds from sales	1,837,551		1,837,551		1,373,996*
Other non-tax revenue receivable	41,420,686	17,323,174	24,097,512		27,422,201
Total non-tax revenue receivable	176,554,274	17,627,250	158,927,024	15,020,734	177,974,478
Total long-term accounts receivable	176,554,274	17,627,250	158,927,024	15,020,734	177,974,478

* Comparative figures for the previous year have been restated.

Notes to statement of accounts receivable

(1) Included in the statement is corporate Part VII tax of $13,506,122 which is refundable when investment tax credits or share-purchase tax credits are earned by the corporations.

(2) This statement includes receivables of the Unemployment Insurance Account. National Revenue—Taxation has reported $50,845,562 in Unemployment insurance accounts receivable as at March 31, 1988 ($49,516,146 as at March 31, 1987) which represent deductions at source.

(3) Not included in the statement are contingent receivables estimated at $27,735,919 for customs duties and excise taxes relating to motor vehicles and motor vehicle parts imported by vehicle manufacturers who have not fully complied with conditions specified under automotive incentive programs.

(4) The excise taxes and duties accounts receivable (outside parties and internal to the Government) amount to $285,357,000 and are summarized in the following table:

	Customs	Excise	Total
	$	$	$
Active	155,178,000	95,515,000	250,693,000
This category represents accounts other than bankruptcies and receiverships upon which collection action is being taken, and accounts being disputed or appealed which are awaiting a decision under governing acts or regulations. There are 27,921 such accounts.			
Active/uncollectable	1,793,000	32,871,000	34,664,000
This category includes accounts in bankruptcy or receivership awaiting finalization by trustees or receivers, and accounts awaiting approval for deletion by the Departmental Uncollectable Accounts Committee. There are 1,803 such accounts.			
	156,971,000	128,386,000	285,357,000

(5) During the year, total write-offs and forgiveness of accounts receivable as detailed in Section 3 amounted to $2,289 million. That statement also includes Parliamentary write-offs and forgiveness of loans, investments and advances which totalled $1,934 million.

SECTION 5

1987-88
PUBLIC ACCOUNTS

Professional and Special Services

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Professional and Special Services

The following statement presents a summary of professional and special services by ministry and main classification for the year ended March 31, 1988. This section also presents, for each program, the total amount spent for each classification of services together with a detailed listing of (a) individual payments of $50,000 or over; or (b) the aggregate of all payments to one individual or one organization that totals $50,000 or over. A summary of total current year's expenditure (standard object 04) by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

Summary of Professional and Special Services by Main Classification
for the Year Ended March 31, 1988

Ministry	Accounting services	Collection agency services	Computer services (informatic)	Engineering services (including research)	Health and welfare services
	$	$	$	$	$
Agriculture	1,019,409	2,327	2,674,535	1,197,973	10,602
Atlantic Canada Opportunities Agency	80,929				
Communications	708,731	799	2,829,143	5,181,090	174
Consumer and Corporate Affairs	43,454		1,703,998	3,277	119
Employment and Immigration	47,818,237	108,789	654,671	463,443	5,059,732
Energy, Mines and Resources	1,184,280	22,149	5,151,575	15,260,308	23,694
Environment	885,381		1,654,127	11,030,762	118,503
External Affairs	826,358		6,295,399	2,672,902	145,394
Finance	13,119,507		507,948		22
Fisheries and Oceans	611,798	4,855	5,093,061	2,000,202	18,664
Governor General			2,000		
Indian Affairs and Northern Development	2,569,980		573,861	19,988,388	2,288,311
Justice	251,507		557,279	3,724	12,309
Labour	150,136		41,337		38,169
National Defence	116,572		7,693,955	109,654,090	26,870,170
National Health and Welfare	1,655,571	2,532	4,371,986	96,482	71,067,387
National Revenue	77,724		32,400	144,991	654,540
Parliament	50,770		135,916		
Privy Council	232,296		2,292,216		
Public Works	107,434	141	9,137,505	75,862,963	4,446
Regional Industrial Expansion	2,408,210		3,400,336	1,459	
Science and Technology	456,240		2,950,826	22,159,633	2,238
Secretary of State	411,032		1,725,529		125
Solicitor General	372,162		524,944	1,879	53,347,863
Supply and Services	5,315,341		1,091,635	21,556,651	
Transport	973,498	41,858	5,108,626	26,231,803	1,024,904
Treasury Board	50,814		175,889		
Veterans Affairs	180,862		621,649		141,465,009
Total	81,678,233	183,450	67,002,346	313,512,020	302,152,375

			Training and educational services				
Legal services	Protection services	Scientific services (including research)	Non-public servants	Public servants	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
419,058	1,407,942	7,598,870	20,450	2,157,783	17,561,735	27,210,129	61,280,813
				25,076	2,580,450	323,846	3,010,301
562,314	4,530,236	606,363		1,767,539	11,652,769	42,470,742	70,309,900
2,089,767	75,644	246,648		488,988	2,833,613	2,840,947	10,326,455
1,120,079	2,334,889			2,153,066	43,407,913	18,904,384	122,025,203
200,752	1,656,321	41,537,331	1,662,864	2,124,585	19,537,663	30,642,910	119,004,432
270,664	3,196,367	15,192,678	204,241	3,141,014	10,821,073	35,059,382	81,574,192
3,980,018	5,883,460		1,468,207	2,581,590	28,708,640	37,900,992	90,462,960
1,216,221	1,222,271		214,929	529,735	5,251,915	5,013,227	27,075,775
1,601,411	1,829,710	14,506,391	6,099	1,403,539	8,256,011	32,020,251	67,351,992
				21,196	311,803	385,096	720,095
869,030	4,272,690	1,720,202	1,626,287	1,002,816	9,841,721	7,281,373	52,034,659
3,689,655	1,110,332		333,869	713,285	8,319,871	5,030,481	20,022,312
339,477	136,586	15,220	4,262	420,765	3,121,157	10,782,664	15,049,773
428,847	31,875,187	2,024,911	58,823,082	28,469,900	54,355,567	207,087,682	527,399,963
8,778,088	1,481,134	6,412,826		1,570,737	11,003,587	19,109,550	125,549,880
1,864,207	4,827,834	3,909,083	7,076	2,036,405	3,180,985	32,009,060	48,744,305
24,617	37,753		5,793	445,623	5,047,428	1,953,495	7,701,395
870,366	693,938			299,638	3,389,350	3,969,970	11,747,774
713,684	12,676,815	77,156		2,216,120	13,850,546	196,825,769	311,472,579
547,902	690,485			1,340,678	13,107,356	14,176,015	35,672,441
30,501	1,593,362	3,089,733	68,360	688,723	8,077,759	11,079,385	50,196,760
29,209	528,825		35,295	3,040,519	20,113,990	13,235,093	39,119,617
884,575	22,732,264	265,167	14,309,819	2,167,876	15,766,647	62,350,455	172,723,651
1,031,526	2,846,820	123,381	1,200,907	2,595,520	20,395,594	104,229,863	160,387,238
800,736	10,016,196	978,813	294,909	7,783,433	47,494,828	126,703,358	227,452,962
163,004	33			474,175	8,835,221	4,260,768	13,959,904
25,171	1,255,718			715,404	856,448	9,664,840	154,785,101
32,550,879	118,912,812	98,304,773	80,286,449	72,375,728	397,681,640	1,062,521,727	2,627,162,432

AGRICULTURE $61,280,813

Department $61,028,250

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MANAGEMENT AND ADMINISTRATION PROGRAM $4,421,247	
Accounting services $504,947—	
Comprehensive Consultants Ottawa Ont	75,891
Coopers and Lybrand Consultants Ltd Ottawa Ont	115,275
Government of Canada—Supply and Services Canada Hull Que	126,272
Young and Willshire Ottawa Ont	71,782
Computer services (informatic) $638,150—	
CGI Inc Ottawa Ont	91,518
Domus Software Ltd Ottawa Ont	247,852
LC Industrielle-Services Techniques Montreal Que	61,455
Health and welfare services $479	
Legal services $528	
Protection services $126,688—	
Canadian Corps of Commissionaires Ottawa Ont	56,694
Pinkerton's of Canada Ltd Ottawa Ont	69,994
Scientific services (including research) $69,660—	
Miss Hall's Personnel Services Ottawa Ont	67,567
Training and educational services—Public servants $418,200—	
École de Langues Gérard Caron Ltée Vanier Ont	77,879
Public Service Commission Ottawa Ont	59,074
Other professional services $880,585—	
Agri Studies Conwest Inc Guelph Ont	63,418
Comshare Ltd Rexdale Ont	306,989
Contraco Ltd Navan Ont	98,690
Exocom Systems Corp Ottawa Ont	114,921
National Capital Commission Ottawa Ont	50,000
Price Waterhouse Assoc Ottawa Ont	54,100
UMA Engineering Ltd Lethbridge Alta	79,920
Other services $1,782,010—	
Crowntek Inc Markham Ont	831,601
Supply and Services Canada Hull Que	243,544
AGRI-FOOD PROGRAM $41,762,948	
Accounting services $81,760	
Collection agency services $2,327	
Computer services (informatic) $1,351,637—	
AMS Management Systems Canada Ottawa Ont	474,018
CGI Inc Ottawa Ont	76,410
F Connelly Ottawa Ont	56,039
DMR Group Inc Ottawa Ont	90,587
Exocom Systems Corp Ottawa Ont	127,982
I P Sharp Assoc Ltd Toronto Ont	55,080
LGS Data Processing Consultants Inc Ottawa Ont	177,562
ND Patil St-Hyacinthe Que	50,503
Quantum Information Resources Ltd Ottawa Ont	62,805
Software Kenetics Stittsville Ont	63,273
The Laurier Group Ottawa Ont	109,500
Engineering services (including research) $1,047,243—	
Associated Engineering (Sask) Ltd Regina Sask	69,538
Government of Canada—Public Works Canada Montreal Que	268,175
MR2 McDonald & Assoc Regina Sask	111,722
Reid Crowther & Partners Ltd Regina Sask	106,608
U M A Engineering Ltd Calgary Alta	172,089
Health and welfare services $9,223	
Legal services $291,545	

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Protection services $999,930—	
Canadian Corps of Commissionaires:	
Halifax NS	53,146
Montreal Que	159,055
Regina Sask	74,926
Saint John NB	70,946
St-Foy Que	82,301
Vancouver BC	67,972
Winnipeg Man	125,909
Pinkerton's of Canada Ltd Ottawa Ont	229,671
Scientific services (including research) $2,411,459—	
BC Coast Vegetable Cooperative Assn Richmond BC	88,292
Cantest Ltd Vancouver BC	170,357
Carleton University Ottawa Ont	88,267
C I B C Slough England	166,249
Lynn and Johnston Labs Inc Lachine Que	127,330
Mann Testing Labs Ltd Mississauga Ont	200,168
Natural Sciences and Engineering Research Council Ottawa Ont	475,237
University of:	
Guelph Guelph Ont	51,438
Manitoba Winnipeg Man	214,758
Saskatchewan Saskatoon Sask	274,565
Training and educational services—Non-public servants $20,300	
Training and educational services—Public servants $1,197,650—	
Government of Canada—Public Service Commission Ottawa Ont	137,346
Unisource Systems Inc Burnaby BC	53,758
Other professional services $14,415,496—	
Agrobiotech International Winnipeg Man	51,671
Av-Tech Inc Longueuil Que	84,320
Baseline Market Research Fredericton NB	51,106
Gordon Bystrom Wetaskiwin Alta	53,659
Beak Consultants Ltd Mississauga Ont	617,426
Cancare Canada Ottawa Ont	164,818
Canola Council of Canada Winnipeg Man	200,000
Jean-Paul Cloutier Quebec Que	50,875
Deloitte Haskins and Sells Guelph Ont	160,040
Ecological Services for Planning Ltd Guelph Ont	137,932
Economic Council of Canada Ottawa Ont	120,000
Intertask Ltd Ottawa Ont	235,575
Exocom Systems Corp Ottawa Ont	144,774
Bill Harrison Holmfield Man	52,059
A D Little Cambridge Mass USA	73,314
Lallemand Inc Montreal Que	62,457
Ministre des Finances du Québec Quebec Que	52,369
Doug Neil Moose Jaw Sask	59,469
Nova Scotia Agricultural College Truro NS	69,749
Price Waterhouse Assoc:	
Halifax NS	55,166
Ottawa Ont	108,700
Stewart Agricultural Services Winnipeg Man	56,580
Technical University of Nova Scotia Halifax NS	131,159
University of:	
Laval Quebec Que	226,419
Saskatchewan Saskatoon Sask	74,043
H Versteeg Ottawa Ont	80,952
Westech Agriculture Ltd Alberton PEI	73,499
Other services $19,934,378—	
Bee Clean Co Ltd Brandon Man	50,265
Cantest Ltd Vancouver BC	1,637,955
Cleanbrite Technical Service Moose Jaw Sask	60,328
Government of Canada—Statistics Canada Ottawa Ont	175,570
Public Works Canada Montreal Que	140,553
Supply and Services Canada:	
Hull Que	1,672,548
Ottawa Ont	171,074

AGRICULTURE—*Concluded*

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Hector Jolicœur Montreal Que	174,405
Info Results Ltd Brampton Ont	75,000
Doug W King Swift Current Sask	64,495
Leader Linen Supply Ltd Toronto Ont	77,006
Lynn and Johnston Labs Inc Lachine Que	1,595,929
Mann Testing Labs Ltd Mississauga Ont	2,298,107
Minister of Finance Burnaby BC	50,649
Moonlight Building Maintenance Richmond BC	92,113
Network Personnel Ottawa Ont	149,087
Nilsson Bros Inc Clyde Alta	65,188
Department of Agriculture and Marketing Truro NS	57,664
Office Overload Winnipeg Man	66,175
Photo Lambert (1977) Inc Pointe-aux-Trembles Que	1,389,718
Province of New Brunswick Fredericton NB	63,385
Quantum Management Services Ltd Montreal Que	136,065
Staffing Consultants Toronto Ont	50,577
The 500 Selection Services Ltd Ottawa Ont	63,995
Unifirst Canada Vancouver BC	55,740
University of:	
Guelph Guelph Ont	62,627
McGill Montreal Que	186,340
Victor Temporary Services Ottawa Ont	50,334
Western Linen Supply Calgary Alta	62,075

CANADIAN FORESTRY SERVICE PROGRAM $12,200,184

Accounting services $164,500—

B Donnelly Ottawa Ont	58,586

Computer services (informatic) $248,315—

Barrodale Computing Services Ltd Victoria BC	67,708

Engineering services (including research) $150,730

Health and welfare services $475

Protection services $281,324—

Canadian Corps of Commissionaires Ottawa Ont	255,983

Scientific services (including research) $5,060,597—

Alberta Forestry Service Edmonton Alta	779,189
292473 Alberta Ltd Calgary Alta	65,997
Alberta Research Council Edmonton Alta	159,200
Commonwealth Institute of Biological Control Slough England	139,860
Nova Scotia Research Foundation Halifax NS	66,810
M Browning Sault Ste Marie Ont	60,381
Deer Mountain Logging Ltd Swan Hills Alta	148,000
Forintek Canada Corp Vancouver BC	408,251
Allen Hopwood Enterprises Ltd Brentwood Bay BC	79,391
Hunter and Associates Mississauga Ont	70,000
Jager Industries Inc Calgary Alta	95,146
Matcam Forestry Consultants Sault Ste Marie Ont	81,550
Memorial University of Nfld St John's Nfld	73,630
Natural Sciences and Engineering Research Council of Canada Ottawa Ont	233,677
Ontario Centre for Remote Sensing North York Ont	50,000
Pro-Vision Communications Group Inc Toronto Ont	76,835
Research and Productivity Council Fredericton NB	71,849
Silvacom Ltd Edmonton Alta	55,550
University of:	
Alberta Edmonton Alta	61,811
British Columbia Vancouver BC	67,187
Lakehead Thunder Bay Ont	59,892
Laval Ste-Foy Que	76,304
New Brunswick Fredericton NB	76,480
Toronto Toronto Ont	99,292

Training and educational services—Non-public servants $150

Training and educational services—Public servants $430,219

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Other professional services $1,757,234—	
Deloitte Haskins and Sells Vancouver BC	113,367
Price Waterhouse Toronto Ont	64,560
DMR Group Inc Ottawa Ont	64,413
Woodbridge Reed and Assoc Vancouver BC	167,827
Innovacom Marketing and Communications Hull Que	81,540
Other services $4,106,640—	
Barbara Personnel Inc Ottawa Ont	86,268
Government of Canada—Supply and Services Canada Ottawa Ont	642,569
Maritime Forestry Complex Corp Fredericton NB	161,791
Network Personnel Ottawa Ont	93,851
New Brunswick Federation of Woodlot Owners Fredericton NB	435,000
Regional Development Corp Fredericton NB	236,186
Sunlite Floor Cleaners Sault Ste Marie Ont	94,512

GRAINS AND OILSEEDS PROGRAM $2,643,871

Accounting services $231,336—

Deloitte Haskins and Sells Assoc Ottawa Ont	160,504

Computer services (informatic) $330,786—

The Laurier Group of Systems and Management Consultants Inc Ottawa Ont	109,500
LGS Data Processing Consultants Ottawa Ont	50,000

Health and welfare services $425

Legal services $123,339—

Raymond Flett Aikens McCauley Winnipeg Man	107,769

Scientific services (including research) $57,124

Training and educational services—Public servants $84,425

Other professional services $462,567—

Arthur D Little of Canada Ltd Toronto Ont	73,314
Government of Canada—Supply and Services Canada Ottawa Ont	120,745

Other services $1,353,869—

Crowntek Willowdale Ont	341,700
Government of Canada—Supply and Services Canada Hull Que	70,169

Canadian Dairy Commission $218,152

Accounting services $17,500

Computer services (informatic) $105,157—

Atkinson Tremblay Assoc Inc Ottawa Ont	96,957

Legal services $3,646

Scientific services (including research) $30

Training and educational services—Public servants $26,749

Other professional services $41,114

Other services $23,956

Canadian Livestock Feed Board $34,411

Accounting services $19,366

Computer services (informatic) $490

Training and educational services—Public servants $540

Other professional services $4,739

Other services $9,276

ATLANTIC CANADA OPPORTUNITIES AGENCY $3,010,301

Department $3,010,301	$
Accounting services $80,929—	
Supply and Services/Audit Services Bureau Hull Que	80,929
Training and educational services—Public servants $25,076	
Other professional services $2,580,450—	
Moyer Norman Moncton NB	96,000
Province of Nova Scotia Halifax NS	354,131
Province of Prince Edward Island Charlottetown PEI	100,000
Wilcox Jack Moncton NB	70,000
Other services $323,846	

COMMUNICATIONS $70,309,900

Department $20,281,145
(Excluding Government Telecommunications Agency Revolving Fund) $17,591,675

Accounting services $316,169—	
Supply and Services/Audit Services Bureau Ottawa Ont	236,990
Collection agency services $349	
Computer services (informatic) $750,084—	
AIT Corporation Nepean Ont	63,125
Laurier Group Ottawa Ont	55,970
Telesat Canada Ottawa Ont	50,372
Engineering services (including research) $1,780,348—	
Adga Ltd Ottawa Ont	413,518
Kheraj Enterprises Ltd Resolute Bay NWT	89,545
Varian Canada Inc Georgetown Ont	214,816
Health and welfare services $174	
Legal services $331,360—	
McCarthy & McCarthy Toronto Ont	68,786
Wanda M Noël Ottawa Ont	127,400
Protection services $687,858—	
Canadian Corps of Commissionaires Ottawa Ont	572,720
Scientific services (including research) $267,116—	
Canadian Government Photo Centre Ottawa Ont	130,714
Training and educational services—Public servants $591,658—	
Public Service Commission Ottawa Ont	79,690
Other professional services $5,634,163—	
Association du disque et de l'industrie du spectacle québécoise Montreal Que	85,000
CIRPA Toronto Ont	75,000
Canada Council Ottawa Ont	90,000
Canadian Astronautics Ltd Ottawa Ont	119,564
Centrale des Bibliothèques Montreal Que	152,775
Ekos Research Association Ottawa Ont	125,900
Flect & Afterward Ottawa Ont	80,527
Great World Artists Ltd Ottawa Ont	300,000
IDC Canada Toronto Ont	59,800
Idon Corporation Ottawa Ont	51,139
Festival de la francophonie Montreal Que	150,000
Lapp Hancock Associates Ltd Ottawa Ont	26,767
Nordicity Group Ltd Ottawa Ont	119,486
Rogers Cablesystems Inc Don Mills Ont	50,735
Statistics Canada Ottawa Ont	57,139
Stevenson Kellog Ernst and Whinney Toronto Ont	65,500
Supply and Services Canada Ottawa Ont	636,061
T M Denton Consultants Ottawa Ont	54,340
Telesat Canada Ottawa Ont	114,425
Telesystems SLW Ltd Don Mills Ont	46,600
University of British Columbia Vancouver BC	50,000
Vancouver International Film Festival Vancouver BC	150,000
Victor Nabhan Ottawa Ont	62,539
Other services $7,232,396—	
Barbara Personnel Inc Ottawa Ont	56,531
Bradson Personnel Ottawa Ont	93,600
Canada Systems Group Ltd Ottawa Ont	138,367
Centre d'Excellence Télécommunications Intégrées Montreal Que	59,100
Contempro Services Ottawa Ont	40,902
Dent Enterprises Nepean Ont	156,886
H L Goodwin Associates Ottawa Ont	145,178
L'Industrielle-Services Techniques Montreal Que	60,333
Prologic Systems Ltd Ottawa Ont	146,280
Quantum Management Services Ottawa Ont	57,820
Supply and Services Canada Hull Que	500,478

GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND $2,689,470

Computer services (informatic) $430,363—	
Canada Systems Group Ltd Ottawa Ont	131,540
MAXIMA Task Group Ltd Toronto Ont	102,064
Legal services $25,433	
Training and educational services—Public servants $140,441	
Other professional services $218,758—	
OfficeSmiths Inc Ottawa Ont	88,418
Other services $1,874,475—	
Canada Systems Group Ltd Ottawa Ont	651,126
Government of Canada—Supply and Services Canada Ottawa Ont	121,894
L'Industrielle-Services Techniques Inc Montreal Que	571,914
Plan Tel Inc Montreal Que	132,945
Realtime Datapro Don Mills Ont	57,231
Telecommunications Service Bureau International Inc. Etobicoke Ont	70,218

Canadian Radio-television and Telecommunications Commission $1,731,959

Computer services (informatic) $433,237—	
Linktek Corporation Ottawa Ont	102,062
Microtime Inc Nepean Ont	130,915
Touche Ross Management Consultants Ottawa Ont	127,680
Legal services $70,588—	
Langlois Trudeau Tourigny Montreal Que	60,588
Protection services $104,980—	
Government of Canada—Public Works Canada Ottawa Ont	101,647
Training and educational services—Public servants $91,297	
Other professional services $498,607—	
Nordicity Group Ltd Ottawa Ont	107,156
Peat Marwick & Partners Toronto Ont	100,000
Other services $533,250—	
BBM Bureau of Measurement Don Mills Ont	124,000
Robert Brisebois Îles-des-Sœurs Que	88,472

COMMUNICATIONS—*Continued*

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Crowntek Markham Ont	124,353
Government of Canada—Department of Communications Ottawa Ont	(346,977)
Government of Canada—Supply and Services Canada Hull Que	51,795

National Archives of Canada $8,268,700

Accounting services $247,395—	
Supply and Services/Audit Services Bureau Hull Que	247,395
Collection agency services $450	
Computer services (informatic) $69,364	
Engineering services (including research) $2,722	
Legal services $1,055	
Protection services $822,452—	
Canadian Corps of Commissionaires Ottawa Ont	797,740
Scientific services (including research) $2,000	
Training and educational services—Public servants $219,628—	
Public Service Commission Ottawa Ont	99,444
Other professional services $2,193,997—	
Bureau of Management Consultants Ottawa Ont	760,995
Canadian Broadcasting Corp Ottawa Ont	319,928
DPA Group Inc Ottawa Ont	81,936
Peat Marwick and Partners Ottawa Ont	145,632
Public Archives of Nova Scotia Halifax NS	53,530
Other services $4,709,637—	
ARC Industries Ottawa Ont	191,581
Advanced Micrographic Services Nepean Ont	58,432
Canada Systems Group Ottawa Ont	285,186
Canadian Broadcasting Corp Ottawa Ont	56,303
Comshare Ltd Rexdale Ont	129,487
Filmhouse Group Toronto Ont	209,316
MacDonald and Brisson Ottawa Ont	75,067
National Film Board Montreal Que	52,682
National Museums of Canada Ottawa Ont	66,400
Systemhouse Ltd Ottawa Ont	255,896
Supply and Services Canada Hull Que	726,469
Tycho Research Associates Ltd London Ont	116,723
University of Saskatchewan Saskatoon Sask	150,000
Utlas International Canada Toronto Ont	72,015

National Film Board $10,125,501

Accounting services $4,080	
Legal services $133,878—	
Elliott Stikeman Ottawa Ont	82,337
Protection services $340,081—	
Canadian Corps of Commissionaires Montreal Que	333,885
Training and educational services—Public servants $222,701	
Other professional services $452,837—	
Poissant Richard Thorne Ernst & Whinney Montreal Que	58,700
Seneca Communications Ottawa Ont	50,000
Tigertec Electronics Inc Montreal Que	108,057
Other services $8,971,924—	
Omni Productions Vancouver BC	56,624
Outside chance productions Inc Winnipeg Man	390,905
Rhombus Media Inc Toronto Ont	286,179

National Library $7,749,522

Computer services (informatic) $711,145—	
Computer Gateways Inc Ottawa Ont	55,685
Kaif Informatics Ottawa Ont	117,452
Loecus Informatics Inc Ottawa Ont	60,223
Nutat Technologies Inc Ottawa Ont	85,462
Software Kinetics Ltd Stittsville Ont	56,503
Engineering services (including research) $3,690	
Protection services $6,943	
Training and educational services—Public servants $201,209	
Other professional services $1,068,913—	
Bonfield Seguin Ottawa Ont	64,918
Canadian Institute for Historical Microreproductions Ottawa Ont	56,874
Geac Canada Ltd Markham Ont	100,000
Supply and Services Canada Hull Que	139,993
University of Toronto Toronto Ont	88,792
Other services $5,757,622—	
MacDonald and Brisson Personnel Ottawa Ont	53,181
Micromedia Ltd Toronto Ont	167,174
Miss Hall's Personnel Service Ottawa Ont	50,331
National Film Board of Canada Montreal Que	56,158
National Research Council Ottawa Ont	4,023,977
Prologic System Ltd Ottawa Ont	56,535
Smith Irwin & Canley Smiths Falls Ont	72,704
Supply and Services Canada Hull Que	216,002
Utlas International Canada Toronto Ont	76,277
University of Laval Quebec Que	59,874

National Museums of Canada $22,153,073

Accounting services $141,087—	
Deloitte Haskins and Sells Ottawa Ont	63,423
SSC/Audit Services Bureau Ottawa Ont	66,040
Computer services (informatic) $434,950—	
Canadian Technological Marketing Ottawa Ont	71,831
Engineering services (including research) $3,394,330—	
Canada Museums Construction Corp Ottawa Ont	2,477,970
Commonwealth Historic Research Management Ltd Ottawa Ont	144,798
Omnimax Toronto Ont	168,885
Public Works Canada Ottawa Ont	84,000
Protection services $2,567,922—	
Canadian Corps of Commissionaires Ottawa Ont	308,831
Pinkerton's of Canada Ltd Ottawa Ont	2,254,130
Scientific services (including research) $337,247	
Training and educational services—Public servants $300,605	
Other professional services $1,585,494—	
Donald J Cruickshank and Assoc Ottawa Ont	60,587
Richard Goodall Ottawa Ont	53,858

COMMUNICATIONS—*Concluded*

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Max Tapper and Assoc Winnipeg Man	52,031
Lott-Gattrill Partnership Vancouver BC	72,000
Public Works Canada Ottawa Ont	74,896
Other services $13,391,438—	
Art and Artifact Conservation Gloucester Ont	84,419
Associates of Science and Technology Ottawa Ont	66,674
Barbara Personnel Inc Ottawa Ont	103,263
Canada Harbour Place Corp Toronto Ont	2,000,000
Canada Museums Construction Corp Ottawa Ont	3,238,210
Canada Systems Group Ottawa Ont	86,457
Canadian Broadcasting Corp Ottawa Ont	50,000
Cataraqui Archaeological Research Kingston Ont	152,353
Commonwealth Historic Research Management Ltd Ottawa Ont	345,532
Contempro Service Inc Ottawa Ont	65,539
Craig Johnston Restorations Ottawa Ont	62,671
Dr Donald Doull Montreal Que	128,239
Ex Terra Foundation Edmonton Alta	80,185
Gabriel Design Ottawa Ont	99,742
Glenbow Museum Calgary Alta	85,355
Heritage Planning Consultants Pickering Ont	97,558
H L Goodwin Associates Ottawa Ont	230,303
Linnean Systems Los Angeles Calif USA	79,407
Michael Lundholm Ottawa Ont	58,418
MacDonald and Brisson Personnel Ottawa Ont	289,028
National Capital Commission Ottawa Ont	205,000
Newton Frank Arthur Inc Toronto Ont	62,429
Network Personnel Inc Ottawa Ont	91,966
Olster Services Ottawa Ont	85,697
Paragon Design Richmond Hill Ont	82,845
Public Works Canada Ottawa Ont	141,104
Stacey Personnel Ottawa Ont	64,120
Supply and Services Canada Ottawa Ont	1,152,553
Triodetic Building Products Ltd Ottawa Ont	73,388
Tudhope Associates Inc Toronto Ont	64,929
Unitronex Ltd Ottawa Ont	180,254
Utlas International Toronto Ont	64,220
Village Prewire Ottawa Ont	82,262

CONSUMER AND CORPORATE AFFAIRS $10,326,455

Department $9,719,983

Accounting services $43,454

Computer services (informatic) $1,676,344—

Cadham Hayes Systems Inc Ottawa Ont	191,330
Canadian Technology Marketing Group Ottawa Ont	83,174
Gamet Consultants Inc Kanata Ont	60,000
IDON Corporation Ottawa Ont	59,500
Indigo Software Ltd Ottawa Ont	79,767
Institute for Technology Policy Ottawa Ont	161,250
Jex Information Resource Management Ltd Nepean Ont	61,750
RES Policy Research Ottawa Ont	157,376
Stevenson Kellogg Ernst and Whinney Toronto Ont	171,675
Supply and Services Canada Hull Que	129,661
Sysnovators Ltd Gloucester Ont	121,000

Engineering services (including research) $3,277

Health and welfare services $119

Legal services $2,089,767—

Blake Cassells and Graydon Toronto Ont	90,583
Borden & Elliot Toronto Ont	86,351
Burnet Duckworth and Palmer Calgary Alta	71,629
CueLenaere Beaubier Kendall Fisher & Gaucher Saskatoon Sask	71,838
Daley Black & Moreira Halifax NS	69,501
Desjardins Ducharme Desjardins & Bourque Montreal Que	101,855
Holden Murdoch & Finlay Toronto Ont	110,530
McCaffery & Company Calgary Alta	447,432
Osler Hoskin & Harcourt Toronto and Ottawa Ont	52,333
Weir & Foulds Toronto Ont	99,010

Protection services $66,949

Scientific services (including research) $246,648—

Ontario Research Foundation Mississauga Ont	57,990
Supply and Services Canada Hull Que	79,500

Training and educational services—Public servants $480,403—

Public Service Commission Canada Ottawa Ont	118,575

Other professional services $2,471,820—

Coopers and Lybrand Limited Ottawa Ont	51,616
Gray Clark Shih and Associates Limited Ottawa Ont	61,220
James Hickling Management Consultant Limited Ottawa Ont	73,000
Milligan and Company Inc Ottawa Ont	50,090
MTT (Media Tapes and Transcripts) Ltd Ottawa Ont	85,393
Ottawa Energy Group Limited Ottawa Ont	61,673
Pergamon Orbit Infoline Inc McLean Virginia	133,183
Stevenson Kellogg Ernst and Whinney Toronto Ont	74,822

Other services $2,641,202—

Barbara Personnel 155956 Canada Inc Hull Que	98,693
Canada Systems Group Limited Ottawa Ont	392,619
Control Data Corporation Mississauga Ont	68,681
Correctional Service Canada Ottawa Ont	108,392
Harrington Ottawa Ont	75,751
Supply and Services Canada Hull Que	464,296
Victor Temporary Services Ottawa Ont	52,899

Competition Tribunal $270,776

Computer services (informatic) $27,654

Protection services $8,695

Training and educational services—Public servants $2,167

Other professional services $102,138

Other services $130,122—

F Roseman Ottawa Ont	85,955

Hazardous Materials Information Review Commission $151,957

Training and educational services—Public servants $2,638

Other professional services $129,171

Other services $20,148

Patented Medicine Prices Review Board $183,739

Training and educational services—Public servants $3,780

Other professional services $130,484

Other services $49,475

EMPLOYMENT AND IMMIGRATION $122,025,203

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Department/Commission $120,690,563	
CORPORATE AND SPECIAL SERVICES PROGRAM $24,951,576	
Accounting services $12,718,487—	
Audit Services Bureau/Supply and Services Canada Hull Que	1,192,678
ISG Information Systems Group Consultants Ltd Ottawa Ont	72,200
Supply and Services Canada Hull Que	11,323,235
Collection agency services $108,783—	
Financial Collection Agencies Montreal Que	52,536
Computer services (informatic) $406,564—	
Burroughs Canada North York Ont	152,145
Engineering services (including research) $154,368—	
Supply and Services Canada Hull Que	145,232
Health and welfare services $15,193	
Legal services $11,507	
Protection services $1,388,232—	
Canadian Corps of Commissionaires:	
Montreal Que	173,367
Ottawa Ont	1,048,097
Saint John NB	138,302
Training and educational services—Public servants $1,152,573—	
Lemieux and Associates Ltd Ottawa Ont	55,301
Public Service Commission Ottawa Ont	178,200
Unisys Canada Inc North York Ont	119,778
Other professional services $3,098,683—	
Bureau of Management Consulting/Supply and Services Canada Ottawa Ont	1,983,460
Statistics Canada Ottawa Ont	78,603
Other services $5,897,186—	
Automation Center of Ottawa Ltd Ottawa Ont	82,401
Canada Post Corp Ottawa Ont	96,679
Computer Sciences Canada Ltd Willowdale Ont	60,298
IP Sharp Assoc Ltd Toronto Ont	56,298
L'Industrielle-Services Techniques Inc Montreal Que	1,225,426
Nortak Software Ltd Ottawa Ont	125,039
Portage Personnel Ltd Hull Que	53,894
Public Works Canada Ottawa Ont	66,315
Supply and Services Canada:	
Hull Que	1,642,628
Toronto Ont	161,191
EMPLOYMENT AND INSURANCE PROGRAM $83,617,930	
Accounting services $35,085,000—	
Revenue Canada/Taxation Ottawa Ont	35,085,000
Collection agency services $6	
Computer services (informatic) $135,192	
Engineering services (including research) $292,803—	
Supply and Services Canada Hull Que	259,045
Health and welfare services $735,917	
Legal services $812,108	
Protection services $800,189—	
Canadian Corps of Commissionaires:	
Montreal Que	160,653
Saint John NB	67,429
St John's Nfld	65,729
Toronto Ont	80,645
Vancouver BC	130,543
Training and educational services—Public servants $793,467—	
Public Service Commission of Canada Ottawa Ont	59,417
Other professional services $35,824,562—	
Abegweit Band Council Charlottetown PEI	101,914
Angus Reid Associates Inc Winnipeg Man	63,214
Armstrong Enderby Youth Employment Armstrong BC	102,280
Association for Management of Unemployed Skills and Training for Youth Sydney NS	142,956
Association of Canadian Community Colleges Toronto Ont	70,000
Aware Society New Westminster BC	407,349
Battlefords Native Outreach North Battleford Sask	86,771
BC Native Women's Society Kamloops BC	108,468
Blood Tribe Outreach Standoff Alta	77,432
Bureau of Management Consulting/Supply and Services Canada Ottawa Ont	536,406
Burns Lake Community Development Association Burns Lake BC	58,514
Canadian Council on Social Development Ottawa Ont	187,772
Canadian Facts Ottawa Ont	370,584
Canadian Hearing Society Toronto Ont	51,058
Canadian Mental Health Association Moncton NB	54,304
Canadian National Institute for the Blind:	
NB Division Fredericton NB	100,908
Nova Scotia and Prince Edward Island Division Halifax NS	91,047
Toronto Ont	50,000
Vancouver BC	180,379
Winnipeg Man	72,785
Canadian Paraplegic Association:	
Calgary Alta	65,618
Fredericton NB	139,494
Montreal Que	60,989
Canadian Vocational Associates Ottawa Ont	119,457
Career Opportunities Winnipeg Man	189,108
Centre de placement spécialisé du portage Hull que	174,955
Centre extension de la main-d'œuvre Lac-Etchemin Que	132,579
Chilliwack Community Services Chilliwack BC	69,418
Citizen Action Group Hamilton Ont	245,205
City of Halifax/Social Planning Department Halifax NS	56,615
Club de recherche d'emploi St-Denis Montreal Que	157,243
CNIB Toronto Ont	152,840
CNIB Outreach Employment Services Regina Sask	93,075
Coast Foundation Society Vancouver BC	75,516
Columbia Educational and Psychological Vancouver BC	66,400
Costi-Zlas Immigrant Services Toronto Ont	121,364
Council for Cerebral Palsy and Mentally Retarded Children Inc Moncton NB	54,687
Creative Employment Services Calgary Alta	318,573
Criminal Justice Association of BC Vancouver BC	180,397
Dakota Ojibway Tribal Council Brandon Man	190,320
Dalhousie University Halifax NS	63,542
Decima Research Ltd Toronto Ont	133,950
Delta Youth Services Delta BC	67,562
Démarrage Joliette Que	98,351
Disabled Persons Employment Service Regina Sask	160,060
Distinctive Employment Counsel Services Edmonton Alta	741,411
Epilepsy Association Toronto Ont	65,280
Exit Ste-Thérèse Que	143,057
Extension Basse Côte Nord Havre-St-Pierre Que	100,674
Extension Inter-Prief Auclair Que	57,668
Extension Orientation Femme Ste-Anne-des-Monts Que	89,904
E-Quality Employment Inc Winnipeg Man	160,426
Federation of Canadian Municipalities Ottawa Ont	77,000
Filon 16-24 Montreal Que	148,009
Fort St James BC	74,814

EMPLOYMENT AND IMMIGRATION—*Continued*

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Frontier College Toronto Ont	189,605
Gitksan Wetsuweten Tribal Council Hazelton BC	123,057
Golden Community Resources Society Golden BC	74,509
Goût de vivre Drummondville Que	80,506
Greater Barrie Chamber of Commerce Barrie Ont	86,944
Haliburton County Haliburton Ont	86,219
Immigrant Employment Assistance Winnipeg Man	79,583
Immigrant Women's Employment Counselling Services Winnipeg Man	154,959
Immigrant Women's Group Toronto Ont	193,213
Informatrica Ltd Ottawa Ont	85,975
Inter-Agency Group Inc Alexandria Ont	95,076
James F Hickling Management Consultants Ltd Ottawa Ont	239,185
Jeunesse Chaleur Bonnaventure Que	89,525
Jewish Vocational Service Toronto Ont	93,002
John Howard Society Victoria BC	103,386
Jonathan Quebec Que	118,334
Kairos Community Resource Centre Thunder Bay Ont	60,396
Kativik Outreach Kunjjuag Que	81,622
Kings County Branch of the Canadian Mental Association Kentville NS	57,310
Klondike Outreach Sponsoring Committee Dawson City YT	56,194
Dr P R Koopman Vancouver BC	144,980
Kootenay Indian Area Council Cranbrook BC	61,159
La Croisée Quebec Que	124,955
La Jonction Quebec Que	142,383
Lac La Biche Regional Employment Centre Lac La Biche Alta	139,741
L'Arbre Quebec Que	114,897
Langley Family Services Association Langley BC	125,068
Le Moutier Longueuil Que	103,889
L'enjeu Montreal Que	214,859
Lethbridge District Youth Employment Lethbridge Alta	240,854
Line 1000 Placement Ottawa Ont	168,700
Majie 16-24 Terrebonne Que	104,702
Matsqui Abbotsford Community Services Abbotsford BC	66,680
Meadow Lake Native Outreach Meadow Lake Sask	55,103
Merritt Outreach Program Society Merritt BC	72,293
Metro Service for the Deaf Halifax NS	73,324
Metropolitan Mental Health Planning Board Halifax NS	59,695
Modules Jeunes Travailleurs Les Saules Que	169,914
Mount Saint Vincent University Halifax NS	87,105
Municipality of Metropolitan Toronto Ont	223,214
Nakusp District Community Service Nakusp BC	78,573
Nanaimo Women's Resource Society Nanaimo BC	74,171
Native Council of Nova Scotia Truro NS	166,746
Native Employment Centre Regina Sask	224,448
Native Employment Services Winnipeg Man	304,220
Native Outreach Services Saskatoon Sask	201,627
NorSask Native Outreach La Ronge Sask	445,845
Operation Springboard Toronto Ont	114,663
OPEX Laval Que	278,678
OPEX Sherbrooke Que	151,143
Option travail Rouyn Noranda Que	120,787
Options for Women Edmonton Alta	281,846
Outreach 69 Sponsor Board Parksville BC	115,443
Outreach Youth Employment Services Corner Brook Nfld	61,952
Parents Without Partners (Hubtown Chapter 612) and Children's Aid Society of Colchester Co Truro NS	56,455
Parkland Education Employment Coordinating Committee Yorkton Sask	58,947
Parkland Native Outreach Yorkton Sask	85,001
Parkland Pathfinders Dauphin Man	116,620
Partance Drummondville Que	91,085
PATH Hamilton Ont	133,534
PEI Council of the Disabled Charlottetown PEI	139,362
Peninsula Community Association Sidney BC	66,498
Pioneer Outreach Sponsor Committee Watson Lake YT	72,946
Polaris Board of Sponsors Burnaby BC	172,115
Powell River Employment Program Society Powell River BC	71,859
Prairie Employment Program North Battleford Sask	98,772
Pressman and Associates Vanier Ont	56,928
Prince Albert Native Outreach Prince Albert Sask	157,926
Project Second Chance Inc Kingston Ont	82,937
Quesnel Tillicum Society Quesnel BC	72,010
Reaching Out Employment Service Inc Winnipeg Man	163,403
Red Deer Chamber of Commerce Red Deer Alta	169,809
Relance Alma Que	140,977
Richmond Youth Services Agency Richmond BC	70,290
Sagitawah Employment Services Whitecourt Alta	116,551
SANQI Montreal Que	203,508
Dr S Scherer The Read Clinic Toronto Ont	105,741
Second Step Scoiety Port Coquitlam BC	71,894
Selkirk Outreach Selkirk Man	196,001
Senior Citizen's Job Bureau Winnipeg Man	103,599
Seniors' Employment of Ottawa-Carleton Ottawa Ont	67,230
Serv d'emploi Moyenne Côte Nord Havre-St-Pierre Que	94,856
Shoreline Community School Association Victoria BC	71,414
Shuswap Outreach Society Salmon Arm BC	74,507
Skidegate Indian Band Council Queen Charlotte City BC	85,529
Special Needs Employment Agency Sarnia Ont	140,463
Statistics Canada Ottawa Ont	3,957,502
Supply and Services Canada Hull Que	250,000
Supportive Action Society Bedford NS	65,300
Surrey Work and Learn Society Surrey BC	75,051
The Canadian Manufacturers Associations Toronto Ont	152,200
The DPA Group Inc Ottawa Ont	96,000
The John Howard Society of New Brunswick Saint John NB	60,420
The Longwoods Research Group Ltd Toronto Ont	195,000
The Pas Outreach The Pas Man	149,555
TIEM Canada Inc Mississauga Ont	232,500
Times Change Women's Group Toronto Ont	166,973
Tonum Atoskiwan High Prairie Alta	86,082
Trans Action Sulley Que	69,966
Tribal Chiefs Association Outreach St Paul Alta	268,682
United Native Nations Vancouver BC	72,264
Vision Calgary CNIB Association Calgary Alta	82,046
Watershed Association Development Enterprises Dartmouth NS	133,415
Western Community Outreach Society Victoria BC	123,559
Western Institute for the Deaf and Dumb Victoria BC	114,276
Windigo Tribal Council Sioux Lookout Ont	53,636
Windsor Western Hospital Windsor Ont	122,817
Woman Power Inc London Ont	198,460
Women Unlimited Feminist Association Sydney NS	88,832
Women's Career Counselling Ottawa Ont	166,667
Women's Employment CNIB Corner Brook Nfld	52,756
Women's Employment Counselling Service Winnipeg Man	223,392
Woods Gordon Toronto Ont	133,800
Working for Women Saskatoon Sask	278,978
Yellowhead Native Employment Spruce Grove Alta	63,555
YMCA of Metro Toronto Ont	89,286
YM-YWCA Saint John NB	158,126
Young Women's Christian Association Halifax NS	89,262
Youth Employment Centre:	
Brandon Man	52,364
Winnipeg Man	160,116
Youth Employment Services:	
Gander Nfld	67,211
Prince Albert Sask	131,502
Toronto Ont	90,698
Youth Employment Strathcona 1985 Campbell River BC	74,990
Other services $9,138,686—	
Canada Systems Groups Ltd Ottawa Ont	168,813
Computer Access Halifax NS	493,802
Comterm Inc Kanata Ont	102,700
Correctional Service Ottawa Ont	74,940
Datacap Ltd Ottawa Ont	61,588
First City Capital Ltd Ottawa Ont	66,000
Institut québécois de recherche sur la culture 1979 Quebec Que	50,000
IP Sharp Assoc Ltd Toronto Ont	342,788
L'Industrielle-Services Techniques Inc Montreal Que	1,153,072
Nortak Software Ltd Ottawa Ont	88,012
Portage Personnel Ltée Hull Que	50,936
Statistics Canada Ottawa Ont	106,817
Supply and Services Canada Hull Que	1,229,181
Tiem Canada Inc Mississauga Ont	521,500

EMPLOYMENT AND IMMIGRATION—*Concluded*

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IMMIGRATION PROGRAM $12,121,057	
Computer services (informatic) $109,765—	
Rivera Hartling Systems Ltd Kingston Ont	65,262
Engineering services (including research) $16,272	
Health and welfare services $4,308,622—	
Agence centrale d'investigation et de sécurité Ltée Lachine Que	259,459
Atlific Inc St-Laurent Que	329,374
Canadian Corps of Commissionaires:	
Toronto Ont	381,397
Montreal Que	144,228
Corp 389164 Ont Ltd Toronto Ont	265,991
City of Vancouver Vancouver BC	178,643
Ministry of Correctional Service Toronto Ont	840,202
Pinkerton's of Canada Ltd Toronto Ont	531,275
Plaza Hotel Toronto Ont	510,000
Province of BC Victoria BC	145,214
Treasurer of Ontario Toronto Ont	276,716
Legal services $296,464—	
Ahern Lalonde Nuss Drymer Montreal Que	96,376
Protection services $146,468—	
Agence centrale d'investigation et de sécurité Ltée Lachine Que	55,854
Training and educational services—Public servants $167,683	
Other professional services $3,381,134—	
Angus Reid Associates Inc Winnipeg Man	55,040
Bureau of Management Consulting/Supply and Services Canada Ottawa Ont	210,465
Compusec Business Services Toronto Ont	323,090
Immigration Appeal Board Ottawa Ont	98,171
PLM Word Processing Toronto Ont	261,443
Other services $3,694,649—	
Automation Centre of Ottawa Ltd Ottawa Ont	67,635
P Bernier Charlesbourg Que	53,128
D Boivert Montreal Que	58,785
Compusec Business Services Toronto Ont	98,808
Copiconforme Montreal Que	163,335
Crowntek Inc Markham Ont	50,361
S Davis Toronto Ont	69,165
H B Evelyn Agincourt Ont	67,300
A Kafai Ottawa Ont	63,527
J McCaffrey Alcove Que	63,527
D McFetridge Vancouver BC	62,000
National Defence Ottawa Ont	650,487
PLM Toronto Ont	70,236
A Sarzotti Willowdale Ont	63,527
C Savard Sillery Que	68 616
Supply and Services Canada Hull Que	317,201
K Tan Ottawa Ont	68,616
Transcriptum Montreal Que	642,206
Immigration Appeal Board $1,334,640	
Accounting services $14,750	
Computer services (informatic) $3,150	
Training and educational services—Public servants $39,343	
Other professional services $1,103,534—	
Allwest Reporting Ltd Vancouver BC	90,601
International Reporting Inc Ottawa Ont	236,957
International Simultaneous Translation Service Montreal Que	55,346
J Legault Montreal Que	202,415
SSC/Bureau of Management Consulting Ottawa Ont	108,671
Other services $173,863	

ENERGY, MINES AND RESOURCES $119,004,432

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Department $113,971,840	
ADMINISTRATION PROGRAM $8,139,567	
Accounting services $187,921—	
Supply and Services Canada Ottawa Ont	187,921
Computer services (informatic) $1,361,956—	
AMS Management Systems Canada Inc Ottawa Ont	239,631
Canada Systems Group Ltd Ottawa Ont	52,043
Control Data Canada Ltd Mississauga Ont	119,089
Plan Tel Inc Montreal Que	51,018
Sharon Professional Services Ottawa Ont	68,810
Synerlogic Ottawa Ont	193,775
Engineering services (including research) $524	
Protection services $293,440—	
Canadian Corps of Commissionaires Ottawa Ont	293,440
Scientific services (including research) $20,560	
Training and educational services—Non-public servants $35,722	
Training and educational services—Public servants $333,155—	
Maple Leaf Language Centre Ltd Ottawa Ont	61,690
Public Service Commission of Canada Ottawa Ont	90,110
Other professional services $985,243—	
James F Hickling Management Consultants Ltd Ottawa Ont	64,000
The Longwoods Research Group Toronto Ont	86,289
OL Slind P Geol Cochrane Alta	72,489
Supply and Services Canada Ottawa Ont	230,177
Other services $4,921,046—	
AMS Management Systems Canada Inc Ottawa Ont	54,398
Barbara Personnel Inc Ottawa Ont	103,303
Les Communicateurs Associés Montreal Que	58,848
Control Data Canada Ltd Mississauga Ont	53,837
Crowntek Communications Inc Willowdale Ont	243,551
Les Productions Desrosiers Gagnon et Associés Montreal Que	98,874
Harrington Ottawa Ont	56,013
Manifest Communications Inc Toronto Ont	84,581
Media Tapes & Transcripts Ottawa Ont	60,028
Rejane Personnel Inc Hull Que	172,649
Sales Data Systems Ottawa Ont	66,118
IP Sharp Associates Ltd Toronto Ont	114,385
Supply and Services Canada Hull Que	563,215
Supply and Services Canada Ottawa Ont	418,698
The 500 Selection Services (Ottawa) Ltd Ottawa Ont	56,715
Utlas International Canada Toronto Ont	77,001
Victor Temporary Services Ottawa Ont	57,111
ENERGY PROGRAM $39,156,415	
Accounting services $781,958—	
Agriculture Canada Ottawa Ont	167,200
Supply and Services Canada Ottawa Ont	443,153
Collection agency services $776	
Computer services (informatic) $1,292,287—	
Enersystems Management Consulting Ltd Calgary Alta	835,792
Silico Computer Systems Ltd Nepean Ont	112,848
Engineering services (including research) $7,993,509—	
British Columbia Research Labs Vancouver BC	135,132
Canadian Atlantic Power Group Ltd Toronto Ont	69,885
Canadian Standards Assoc Rexdale Ont	300,021

ENERGY, MINES AND RESOURCES—*Continued*

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Canadian Wood Energy Institute Don Mills Ont	91,098
Centre de Recherche industrielle du Québec Ste-Foy Que	59,620
CH2M Hill Engineering Ltd Waterloo Ont	106,213
Chrysler Canada Ltd Windsor Ont	201,720
Dominion Bridge—Sulzer Inc Lachine Que	64,205
École Polytechnique de Montréal Montreal Que	51,143
Electrofuel Manufacturing Co Toronto Ont	248,208
Enermodal Engineering Ltd Waterloo Ont	103,480
Ensyn Engineering Associates Ottawa Ont	89,336
Environment Canada Ottawa Ont	115,000
Forintek Canada Corp Ottawa Ont	119,824
Fournelle Energie et Technologie Inc Montreal Que	68,243
Global Thermoelectric Power Systems Ltd Bassano Alta	67,524
Gulf Canada Corporation Calgary Alta	110,000
Heuristic Engineering Inc Vancouver BC	90,509
Howell-Mayhew Engineering Inc Edmonton Alta	182,462
Husky Bow Valley Marine Exploration St John's Nfld	157,000
IEA Consulting Group Ltd Charlottetown PEI	60,955
Institut de Recherche en Technologie Appropriée Clarence Creek Ont	166,323
Intertech Engineering Ltd Markham Ont	86,289
Kent Marketing Services Ltd London Ont	77,595
BH Levelton and Associates Vancouver BC	184,993
Marbek Resource Consultants Ltd Ottawa Ont	51,088
National Research Council Canada Ottawa Ont	121,899
Ontario Research Foundation Mississauga Ont	52,280
Parinova Inc Montreal Que	108,276
Prairie Fibre Inc Tisdale Sask	61,883
Queen's University Kingston Ont	207,818
Sandwell Swan Wooster Inc Vancouver BC	75,000
KC Shen Technology Ltd Ottawa Ont	51,981
HA Simons (International) Ltd Vancouver BC	67,362
Stone & Webster Canada Ltd Toronto Ont	112,192
Sunton Engineering Ltd Edmonton Alta	71,880
Sypher:Mculler International Inc Ottawa Ont	1,278,915
Tensions Fabricating Ottawa Ont	85,048
TES Contract Services Inc Toronto Ont	156,314
Thermo Dynamics Ltd Dartmouth NS	166,102
UKAF Industries Ltd Vancouver BC	56,680
Unies Ltd Winnipeg Man	93,150
Université Laval Ste-Foy Que	66,833
University of Ottawa Ottawa Ont	78,629
University of Toronto Toronto Ont	54,500
University of Waterloo Waterloo Ont	78,918
Vali Resources Ltd Calgary Alta	62,509
WL Wardrop and Associates Ltd Winnipeg Man	133,706

Health and welfare services $141

Legal services $129,289

Protection services $215,080—

Canadian Corps of Commissionaires Ottawa Ont	215,080

Scientific services (including research) $7,035,430—

Agriculture Canada Ottawa Ont	298,218
BBC Engineering and Research Ltd Markham Ont	97,121
British Columbia Research Labs Vancouver BC	350,986
BTC Membranes Inc North Vancouver BC	178,002
Canadian Resourcecon Ltd Vancouver BC	70,074
Canadian Solar Industries Assoc Inc Ottawa Ont	160,491
Canadian Standards Assoc Rexdale Ont	73,201
Canviro Consultants Ltd Waterloo Ont	63,500
École Polytechnique de Montréal Montreal Que	126,462
Enercan Group Ltd Willowdale Ont	62,320
Environment Canada Ottawa Ont	205,000
Fisheries and Oceans Ottawa Ont	118,000
Forintek Canada Corp Ottawa Ont	461,199
General Comminution Inc Toronto Ont	80,058
Indal Technologies Inc Mississauga Ont	60,506
INRS — Energie Varennes Que	204,679
Labatt Brewing Company Ltd London Ont	108,140
National Research Council Canada Ottawa Ont	79,524
Noranda Research Centre Pointe-Claire Que	59,434
Northland Associates St John's Nfld	80,645
Ontario Research Foundation Mississauga Ont	241,321
Parker Design Ltd Whitby Ont	76,800
Parrsboro Metal Fabricators Ltd Parrsboro NS	58,712
Petro-Sun (R&D) Inc Longueuil Que	136,486
Post Harvest Developments Inc Ottawa Ont	53,850
Saskatchewan Research Council Saskatoon Sask	225,479
Silonex Inc Ville St-Laurent Que	77,104
Simon Fraser University Burnaby BC	88,555
Solarchem Research A Division of Brolor Investments Ltd Willowdale Ont	98,105
St Lawrence Reactors Ltd Mississauga Ont	149,241
Techtrol Ltd St-Laurent Que	126,150
TPK Solar Systems Inc Nepean Ont	83,026
Université Laval Ste-Foy Que	56,250
Université de Sherbrooke Sherbrooke Que	182,800
University of Waterloo Waterloo Ont	649,291
WL Wardrop and Associates Ltd Winnipeg Man	263,325

Training and educational services—Non-public servants $143,211

Training and educational services—Public servants $735,039—

CMA Interface Ltd Pointe-Claire Que	143,837
Maple Leaf Language Centre Ltd Ottawa Ont	64,089
Public Service Commission of Canada Ottawa Ont	146,366
Public Works Canada Ottawa Ont	60,109

Other professional services $15,852,651—

Appin Associates Winnipeg Man	55,528
Association of Consulting Engineers of Canada Ottawa Ont	98,121
BC Hydro Vancouver BC	100,000
Canada Mortgage and Housing Corp Ottawa Ont	130,000
Canadian Home Builders Assoc Ottawa Ont	5,595,640
Canadian Solar Industries Assoc Inc Ottawa Ont	106,179
Canadian Standards Assoc Rexdale Ont	50,091
CERI Energy Research Ltd Calgary Alta	88,603
CMA Interface Ltd Pointe-Claire Que	242,245
Communications Management Consultants Pakenham Ont	58,115
Energy Pathways Inc Ottawa Ont	401,757
Energy Technology Access Group Toronto Ont	95,084
Patricia Finlay Toronto Ont	70,658
Philip Gordon P Eng Don Mills Ont	83,365
Heating Refrigerating and Air Conditioning Institute of Canada Islington Ont	524,761
James F Hickling Management Consultants Ltd Ottawa Ont	161,047
Home Comfort Contracting Ottawa Ont	54,864
Housing and Urban Development Association of Canada Toronto Ont	214,548
Lemmex & Assoc Ltd Ottawa Ont	181,626
Marbek Resource Consultants Ltd Ottawa Ont	75,462
National Insulation and Energy Conservation Contractors Assoc Winnipeg Man	237,405
National Research Council Canada Ottawa Ont	69,016
Ontario Research Foundation Mississauga Ont	720,739
Ottawa Energy Group Ltd Ottawa Ont	103,463
OVE Design Group Inc Ottawa Ont	92,415
Passmore Associates International Ottawa Ont	110,565
Peat Marwick and Partners Management Consultants Ottawa Ont	138,000
Public Works Canada Ottawa Ont	153,770
Renewable Energy In Canada Ltd Toronto Ont	51,465
Resource Integration Systems Ltd Toronto Ont	92,955
Jack Roberts Ltd Don Mills Ont	363,120
Scanada Consultants Ltd Ottawa Ont	239,906
Shawinigan Integ Inc Vancouver BC	52,835
Supply and Services Canada Hull Que	67,450
Supply and Services Canada Ottawa Ont	1,610,455
Strategium Media Toronto Ont	160,647
Treasury Board of Canada Ottawa Ont	51,730
Western Envir & Social Trends Calgary Alta	52,516

ENERGY, MINES AND RESOURCES—*Continued*

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Other services $4,977,044—	
Barbara Personnel Inc Ottawa Ont	55,237
Bradson Personnel Ottawa Ont	165,954
Department of Communications Ottawa Ont	76,352
Computertime Montreal Que	75,485
Crown Investments Corp of Saskatchewan Regina Sask	58,500
Fairbairn Executive Services Ltd Ottawa Ont	50,793
Floater Staffing Inc Calgary Alta	68,309
Hydro Québec Montreal Que	89,204
Network Personnel Inc Ottawa Ont	84,693
Panorama Public & Industrial Communications Calgary Alta	69,197
Pranteen Associates Ltd Dunrobin Ont	70,946
Stacey Personnel Ottawa Ont	51,060
Statistics Canada Ottawa Ont	190,074
Supply and Services Canada Hull Que	1,218,164
Victor Temporary Services Ottawa Ont	103,676
MINERALS AND EARTH SCIENCES PROGRAM $66,675,858	
Accounting services $83,812—	
Supply and Services Canada Ottawa Ont	67,997
Collection agency services $21,373	
Computer services (informatic) $2,387,934—	
Atlantis Scientific Systems Group Ottawa Ont	52,323
FG Bercha and Associates Ltd Ottawa Ont	310,693
George Chomas Assoc Ottawa Ont	52,530
Control Data Canada Ltd Mississauga Ont	52,167
Dendron Resource Surveys Ltd Ottawa Ont	56,954
Gregory Geoscience Ltd Ottawa Ont	163,585
Spar Aerospace Ltd Ste-Anne-de-Bellevue Que	1,118,829
Engineering services (including research) $5,950,113—	
Alpha Engineering Surveying Ltd Medicine Hat Alta	71,936
Alterra Surveys Ltd Calgary Alta	135,307
Bujak Davies Group Calgary Alta	217,396
Carleton University Ottawa Ont	68,653
Challenger Survey & Services Ltd Edmonton Alta	92,027
Eagle Surveys Ltd Calgary Alta	140,320
Hosford Impey & Welser & Assoc Ltd Yellowknife NWT	159,816
ICE Consulting Ltd Calgary Alta	299,115
Intera Technologies Ltd Ottawa Ont	1,114,437
Midnight Sun Drilling Co Ltd Whitehorse YT	100,095
Photosur Inc Montreal Que	220,614
Pluim Contractors Ltd Inuvik NWT	90,900
Prologic Systems Ltd Ottawa Ont	169,393
Public Works Canada Ottawa Ont	158,298
Soquip Ste-Foy Que	79,296
Techni Metric Inc Trois-Rivières Que	185,989
Thomson & Iles Surveyors & Eng Whitehorse YT	98,888
Thomson Underwood McLellan Surveys Ltd Yellowknife NWT	491,047
Underhill & Underhill Hay River NWT	322,800
University of British Columbia Vancouver BC	54,966
University of Calgary Calgary Alta	53,167
University of Rhode Island Narragansett RI USA	60,936
University of Saskatchewan Saskatoon Sask	95,929
DA Watt Consulting Group Ltd Calgary Alta	80,333
Western Atlas Canada Ltd Calgary Alta	90,480
Health and welfare services $19,229	
Legal services $55,394	
Protection services $1,065,602—	
Canadian Corps of Commissionaires Ottawa Ont	1,013,877
Scientific services (including research) $32,404,585—	
Acadia University Wolfville NS	50,134
Acres International Ltd Niagara Falls Ont	53,854
ADI Ltd Fredericton NB	165,845
Aerodat Ltd Mississauga Ont	448,026
Alberta Research Council Edmonton Alta	108,412
Archibald Drilling & Blasting Ltd Upper Musquodoboit NS	52,688
Arctec Canada Ltd Kanata Ont	510,960
Arctic Sciences Ltd Dartmouth NS	74,466
Ken F Ashton Kingston Ont	109,302
Associated Mining Consultants Calgary Alta	89,935
Atlantic Nuclear Services Fredericton NB	61,731
Babcock & Wilcox Indus Ltd Cambridge Ont	175,297
Barringer Magenta Ltd Rexdale Ont	86,499
Becquerel Laboratories Inc Mississauga Ont	74,610
Bondar-Clegg & Co Ltd Ottawa Ont	416,614
BP Resources Toronto Ont	216,649
Bujak Davies Group Calgary Alta	135,382
Calian Technology Ltd Ottawa Ont	457,719
Cambrian Engineering Group Ltd Mississauga Ont	333,823
Canada Cement Lafarge Ltd Montreal Que	96,792
Cape Breton Development Corp Sydney NS	267,307
Carleton University Ottawa Ont	271,791
Centre de Recherche industrielle de Québec Ste-Foy Que	207,306
CF Mineral Research Ltd Kelowna BC	64,376
Chemex Labs Ltd North Vancouver BC	203,553
Cogeo Consultants Inc Laval-sur-le-Lac Que	51,613
Cominco Ltd Trail BC	90,749
Conwest Exploration Co Ltd Toronto Ont	66,708
Cyclone Engineering Sales Ltd Edmonton Alta	57,311
Dalhousie University Halifax NS	186,027
Denison Mines Ltd Elliot Lake Ont	332,216
Det Norske Veritas (Canada) Ltd Calgary Alta	107,060
Dillingham Construction Ltd Edmonton Alta	263,403
Dome Mines Ltd South Porcupine Ont	256,422
Earth and Ocean Research Ltd Dartmouth NS	73,083
École Polytechnique de Montréal Montreal Que	130,669
Electrofuel Manufacturing Co Toronto Ont	65,399
Energy Resources Conservation Board Calgary Alta	88,095
Environment Canada Ottawa Ont	263,300
Falconbridge Ltd Falconbridge Ont	233,695
Fisheries and Oceans Ottawa Ont	187,000
Fording Coal Ltd Elkford BC	64,102
Geonetics Engineering Inc Ottawa Ont	610,490
Geophoto Services Ltd Calgary Alta	934,129
Geotechnical Resources Ltd Calgary Alta	300,359
Geoterrex Ltd Ottawa Ont	1,459,227
Golder Associates Ltd Mississauga Ont	256,150
Gregory Geosciences Ltd Ottawa Ont	51,084
Groupe-Conseil Georex Inc Sherbrooke Que	166,640
Guelph Chemical Laboratories Guelph Ont	174,596
Gulf Canada Corp Calgary Alta	418,087
Hard Materials Research Inc Mississauga Ont	196,325
Hard Substance & Cutting Tool Ltd Ottawa Ont	82,910
Hudson Bay Mining & Smelting Leaf Rapids Man	82,880
Imperial Oil Ltd Sarnia Ont	62,420
INCO Ltd Copper Cliff Ont	493,673
INCO Ltd Manitoba Division Thompson Man	130,376
Intera Technologies Ltd Ottawa Ont	313,779
Kenting Earth Sciences Ltd Ottawa Ont	967,637
Kilborn Energy Inc Edmonton Alta	185,715
Alain Leclair Vanier Ont	88,039
Lodestone Ltd Halifax NS	61,887
MacDonald Dettwiler and Associates Ltd Vancouver BC	648,968
Manitoba Minister of Finance Winnipeg Man	129,675
McElhanney Group Nepean Ont	122,871
McGill University Montreal Que	108,899
McGregor Geoscience Ltd Dartmouth NS	65,285
McMaster University Hamilton Ont	142,251
Memorial University of Newfoundland St John's Nfld	344,075
Meridian Surveys Ltd St John NB	86,873
Micromedia Ltd Toronto Ont	68,775
Midwest Drilling Winnipeg Man	116,567
Mining Resource Engineering Ltd Kingston Ont	65,257
C Mirza Engineering Inc Don Mills Ont	61,868
Monaghan Delph Miller Ltd Don Mills Ont	277,739

ENERGY, MINES AND RESOURCES—*Continued*

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Monenco Consultants Ltd St Catharines Ont	172,914
Dr J B Murphy Antigonish NS	95,895
National Aeronautic & Space Administration (NASA) Washington DC USA	75,600
National Research Council Canada Ottawa Ont	302,566
Newgrade Energy Regina Sask	262,982
Nolan Davis & Associates Ltd Halifax NS	84,770
Noranda Mines Ltd Pointe-Claire Que	269,463
Nordco Ltd St John's Nfld	51,283
Nortech Surveys (Canada) Inc Calgary Alta	55,362
Nova-Husky Research Corp Ltd Calgary Alta	118,510
Nova Scotia Research Foundation Corp Dartmouth NS	203,748
Ontario Research Foundation Mississauga Ont	92,868
David E Pearson & Associates Ltd Victoria BC	80,000
Petro-Canada Inc Mississauga Ont	202,264
Potash Corp of Saskatchewan Saskatoon Sask	53,091
Queen's University Kingston Ont	352,403
R & H Engineering Calgary Alta	54,997
Les Relevés Géophysiques Inc Parc Jean-Talon Nord Que	296,059
Research & Productivity Council Fredericton NB	137,627
Sander Geophysics Ltd Kanata Ont	794,868
Volkmar Schmidt Calgary Alta	54,700
Seakem Oceanography Ltd Dartmouth NS	118,522
SED Systems Inc Saskatoon Sask	451,466
Le Shaw Ltd Lantz NS	194,739
Sheridan Technical Assoc Inc Mississauga Ont	232,401
Sherritt Gordon Mines Ltd Fort Saskatchewan Sask	95,344
SIAL Compagnie Internationale de Géophysique Inc Dorval Que	292,957
SNC Inc Montreal Que	86,723
DB Stearn Engineering Ltd Calgary Alta	79,476
Stelco Inc Hamilton Ont	119,653
Technical University of Nova Scotia Halifax NS	117,489
Tempest Geophysical Consultants Ltd Edmonton Alta	93,500
Thurber Consultants Ltd Victoria BC	90,958
Transalta Utilities Corp Calgary Alta	171,881
Université Laval Ste-Foy Que	77,176
Université de Sherbrooke Sherbrooke Que	105,825
University of:	
Alberta Edmonton Alta	445,501
British Columbia Vancouver BC	336,853
Calgary Calgary Alta	269,936
Manitoba Winnipeg Man	95,491
Minnesota St Paul Minnesota USA	52,274
Montreal Montreal Que	62,462
New Brunswick Fredericton NB	144,118
Ottawa Ottawa Ont	96,442
Regina Regina Sask	76,486
Saskatchewan Saskatoon Sask	119,692
Toronto Toronto Ont	277,356
Waterloo Waterloo Ont	235,633
Western Ontario London Ont	178,750
US Department of Commerce (NOAA) Rockville Md USA	75,000
US Department of Defense Denver Co USA	211,569
Veritas Geophysical Ltd Calgary Alta	503,124
Wabush Mines Montreal Que	166,776
Welding Institute of Canada Corp Oakville Ont	88,739
Western Geophysical Co Calgary Alta	71,289
KDA Whaley Fredericton NB	50,419
Jacques Whitford & Associates Halifax NS	1,126,963
X-Ray Assay Laboratories Ltd Don Mills Ont	129,937
Zenon Environmental Inc Burlington Ont	174,781
Training and educational services—Non-public servants $1,406,941—	
National Research Council Canada Ottawa Ont	303,153
Natural Sciences and Engineering Research Council of Canada Ottawa Ont	910,806
Training and educational services—Public servants $772,219—	
Maple Leaf Language Centre Ltd Ottawa Ont	58,861
Public Service Commission of Canada Ottawa Ont	171,076
Other professional services $2,490,489—	
Agricola Mineralia Navan Ont	104,711
Atlantic Consulting Economists Ltd St John's Nfld	51,123
Bradley Air Services Carp Ont	51,589
Cannac Economics Ltd Lower Sackville NS	59,026
Charles H Kline & Co Inc Fairfield NJ USA	84,995
Earth & Ocean Research Ltd Dartmouth NS	90,373
John A Leslie & Associates Ltd Bedford NS	64,240
Metals Economics Group Boulder Co USA	138,480
Public Works Canada Ottawa Ont	161,880
Sander Geophysics Ltd Kanata Ont	116,500
Supply and Services Canada Ottawa Ont	513,047
Western Geophysical Co Calgary Alta	57,108
Whitman Benn & Associates Ltd Halifax NS	76,272
Other services $20,018,167—	
Aquarius Flight Inc Markham Ont	266,365
Arctic Resources Ltd Montreal Que	57,595
Ard Resource Consulting Ltd Calgary Alta	128,984
Linda Bedard Sidney BC	54,433
Béliveau Couture Ste-Foy Que	738,875
Black Electric Ltd Ottawa Ont	57,760
Bradley Air Services Ltd Carp Ont	353,754
Bradson Personnel Ottawa Ont	52,229
Canadian Stratigraphic Services Ltd Calgary Alta	57,634
Chemex Labs Ltd North Vancouver BC	132,212
Department of Communications Ottawa Ont	78,875
Earth & Ocean Research Ltd Dartmouth NS	52,847
Environment Canada Ottawa Ont	75,308
First City Capital Ltd Ottawa Ont	200,507
Fisheries and Oceans Ottawa Ont	270,618
Frank's Janitorial Contracting Ltd Calgary Alta	85,479
Gelco Express Mississauga Ont	51,445
Gilmore Reproductions Ottawa Ont	60,675
Gregory Geoscience Ltd Ottawa Ont	288,741
Harrington Ottawa Ont	59,990
Charles Higgerty Ltd Ottawa Ont	57,690
Innotech Aviation Ltd Ottawa Ont	664,473
Land Registration and Information Services Summerside PEI	120,000
MacDonald Dettwiler and Associates Ltd Vancouver BC	247,079
Manus Media Inc Kanata Ont	50,000
McElhanney Group Nepean Ont	249,222
Memorial University of Newfoundland St John's Nfld	100,983
More Personnel Nepean Ont	51,645
Narwhal Arctic Services Ltd Calgary Alta	105,626
National Research Council Canada Ottawa Ont	129,068
Photosur Inc Montreal Que	766,521
Public Works Canada Ottawa Ont	461,260
Quantum Management Services Ltd Montréal Que	80,937
Riley's Datashare International Ltd Calgary Alta	59,041
Sander Geophysics Ltd Kanata Ont	110,015
Spot Image Toulouse France	1,854,776
Supply and Services Canada Hull Que	3,329,805
Surnav Corp Nepean Ont	95,373
Terra Surveys Ltd Ottawa Ont	1,462,131
US Department of Commerce (NOAA) Rockville MD USA	781,500
Victor Temporary Services Ottawa Ont	141,803
Norman Wade Company Ltd Halifax NS	79,636
Western Graphics Calgary Alta	56,097
Western Photogrammetry Edmonton Alta	108,649
X-ray Assay Laboratories Don Mills Ont	137,254

Atomic Energy Control Board $4,238,611

Accounting services $122,281—	
Supply and Services Canada Ottawa Ont	122,281
Computer services (informatic) $78,475—	
SKCF Inc — Stevensen Kellog Ernst and Whinney Ottawa Ont	72,775

ENERGY, MINES AND RESOURCES—*Concluded*

	$
Engineering services (including research) $1,316,162—	
Atomic Energy of Canada Ltd Ottawa Ont	693,785
Numet Engineering Ltd Peterborough Ont	55,039
Queen's University Kingston Ont	95,477
United States Nuclear Regulatory Commission Washington DC USA	131,680
Health and welfare services $4,324	
Legal services $12,264	
Protection services $14,786	
Scientific services (including research) $2,076,756—	
Atomic Energy of Canada Ltd Ottawa Ont	281,751
Biomutatech Inc Toronto Ont	99,945
Chemical Engineering Research Consultants Ltd Toronto Ont	66,422
Econosult Inc Montreal Que	87,810
Human Factors North Inc Toronto Ont	97,068
IEC Beak Consultants Ltd Brampton Ont	86,978
MacLaren Plansearch Inc Toronto Ont	290,920
Ontario Hydro Toronto Ont	60,000
Senes Consultants Willowdale Ont	79,610
Statistics Canada Ottawa Ont	98,190
University of British Columbia Vancouver BC	60,606
University of Manitoba Winnipeg Man	57,662
Training and educational services—Non-public servants $76,990—	
Canadian Institute for Radiation Safety Toronto Ont	76,990
Training and educational services—Public servants $86,887	
Other professional services $53,739	
Other services $395,947—	
Ontario Ministry of Labour Toronto Ont	208,469
Supply and Services Ottawa Ont	94,043
National Energy Board $793,981	
Accounting services $8,308	
Computer services (informatic) $30,923	
Legal services $3,805	
Protection services $67,413	
Training and educational services—Public servants $197,285	
Other professional services $155,541	
Other services $330,706	

ENVIRONMENT $81,574,192

Department $81,574,192

ADMINISTRATION PROGRAM $5,279,698

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Accounting services $503,197—	
DSS/Audit Services Bureau Ottawa Ont	349,612
Computer services (informatic) $62,246	
Engineering services (including research) $5,545	
Legal services ($8,911)	
Protection services $55,829—	
Pinkerton's of Canada Ltd Ottawa Ont	54,544
Scientific services (including research) $343,525—	
Praxis Calgary Alta	78,200
Training and educational services—Non-public servants $132	
Training and educational services—Public servants $264,667—	
Perform Learning Montreal Que	57,858
Other professional services $1,687,333—	
Canadian Environmental Network Ottawa Ont	184,280
DSS/Bureau of Management Consultants Ottawa Ont	116,225
Helgar Project Management Ottawa Ont	80,665
Interact Communications Ottawa Ont	165,108
McIlroy & Co Ottawa Ont	81,287
School for Resource & Environmental Studies Halifax NS	56,044
Other services $2,366,135—	
Agrodev Canada Inc Ottawa Ont	93,487
Barbara Personnel Inc Hull Que	234,925
Dwight Watson and Assoc Guelph Ont	59,512
Holborn Consulting Ltd Vancouver BC	68,112
Les Entreprises Hélène Bruyère Gatineau Que	50,580
National Library Ottawa Ont	59,887
PM Ruby Consulting Inc Calgary Alta	92,551
Quadra Planning Consultants Ltd West Vancouver BC	92,613
The 500 Selection Services Ottawa Ont	102,774

ENVIRONMENTAL SERVICES PROGRAM $49,478,555

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Accounting services $310,331—	
Victor Temporary Services Ottawa Ont	100,144
Computer services (informatic) $1,170,974—	
Canada Systems Group Mississauga Ont	54,240
Northwest Digital Research Burnaby BC	211,129
Polaris Inc Toronto Ont	70,770
SHL Systemhouse Inc Ottawa Ont	139,771
Tandem Computers Canada Ltd Markham Ont	275,818
Engineering services (including research) $4,966,746—	
ADGA Ltd Ottawa Ont	674,581
Canadian Astronautics Ltd Ottawa Ont	1,108,714
MPB Technologies Inc Dorval Que	1,591,024
Macdonald Dettwiler & Assoc Richmond BC	83,176
Miller Communications Systems Ottawa Ont	542,665
Plan Tel Montreal Que	101,798
UMA Engineering Ltd Calgary Alta	200,000
Health and welfare services $11,877	
Legal services $113,035	
Protection services $705,416—	
Canadian Corps of Commissionaires Ottawa Ont	137,676
Scientific services (including research) $14,477,798—	
A Jones Lourdes-du-Blanc-Sablon Que	53,322
Agrodev Canada Inc Ottawa Ont	185,065
Allan R Kennedy and Assoc Lindsay Ont	159,878
Atmospheric Conditions Ltd Port-aux-Basques Nfld	86,577
BH Levelton & Assoc Vancouver BC	72,936
Beak Consultants Ltd Mississauga Ont	58,815
Béland Jean et Associés Neufchatel Que	54,245
Bonavista Contract Services Bonavista Nfld	74,269
Burgeo Meteorology Services Burgeo Nfld	75,642
Canadian Patents & Development Ottawa Ont	50,000

ENVIRONMENT—*Continued*

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Chemex Labs Ltd North Vancouver BC	58,378
Chemical Engineering Consultants Toronto Ont	53,128
Chemistry & Biotechnology Research Sydney BC	50,005
CIP Inc Gatineau Que	130,000
Cirrus Enterprises Ltd Nipawin Sask	263,545
City of Flin Flon Flin Flon Man	111,538
Concord Scientific Corp Toronto Ont	98,612
Cultural & Community Affairs Charlottetown PEI	84,500
Dearborn Chemical Ltd Mississauga Ont	287,918
Environnement Illimité Ste-Julie Que	54,665
Foster Draper Geraldton Ont	74,619
G B Skelton Technical Services Bobcaygen Ont	53,267
GMK Co Ottawa Ont	110,759
Government of Quebec Quebec City Que	378,468
H L Snook Mary's Harbour Nfld	78,914
J J Landry Natashquan Que	56,053
Jeffkins Verzella Gore Bay Ont	51,975
K M Bird Cartwright Nfld	70,744
Kent Weather Services Nain Nfld	81,150
Lavallin Inc Willowdale Ont	64,359
LJM Meteorological Services Winnipeg Man	292,244
Lynne Kriwoken & Assoc Vancouver BC	75,305
Maclaren Plansearch Ltd Halifax NS	88,223
Mann Testing Laboratories Ltd Mississauga Ont	153,615
Marshall Macklin Monaghan Ltd Don Mills Ont	96,347
McGill University Montreal Que	116,296
M Milymick Edmonton Alta	98,868
Mep Company Markham Ont	241,323
National Library Burlington Ont	63,922
Nitrochem Ltd Montreal Que	80,000
Norland Science & Engineering Ottawa Ont	120,785
Northeast Regional Airport Commission of NB Ltd St Leonard NB	50,000
Ontario Research Foundation Mississauga Ont	126,757
P M Wentzell Daniels Harbour Nfld	62,568
PHD Associates Rexdale Ont	379,154
Province of Manitoba Winnipeg Man	198,745
R Hennessy Burns Lake BC	111,051
SE Sawell Burlington Ont	52,029
Seachem Oceanography Ltd Sydney BC	69,733
Toonoonik-Sahoonik Pond Inlet NWT	181,029
Town of Dryden Dryden Ont	56,374
University of Guelph Guelph Ont	50,868
Virga Meteorological Services Meadow Lake Sask	58,839
W Andrews Powell River BC	52,212
W Fairburn Kindersley Sask	69,542
West Baffin Cape Dorset NWT	157,184
Wilderness Valley McKenzie BC	51,751
York University North York Ont	169,075
603928 Ontario Inc Dundas Ont	148,147

Training and educational services—Non-public servants $19,583

Training and educational services—Public servants $1,503,866

Other professional services $5,765,521—

Canadian Electrical Association Montreal Que	143,000
Consultchem Ottawa Ont	62,955
Environmental Applications Group Willowdale Ont	176,487
Info-Electronics Systems Ltd Pointe-Claire Que	298,279
McKay Gordon A Thornhill Ont	67,895
Scientific Instrumentation Ltd Saskatoon Sask	391,779
Server Network Systems Inc Downsview Ont	180,000
Stevenson Kellogg Ernst & Whinney Toronto Ont	61,204
Vicom-Weather North Edmonton Alta	358,940
W Zatychec & Assoc Ottawa Ont	130,448

Other services $20,433,408—

Angus Employment Agency Hamilton Ont	196,843
Barbara Personnel Inc Hull Que	51,134
Barringer Research Rexdale Ont	97,229
Bradley Air Services Carp Ont	2,017,827
Canadian Pacific Airlines Vancouver BC	921,847
Crowntek Ottawa Ont	378,107
Crowntek Markham Ont	55,424
Fur Institute of Canada Toronto Ont	60,000
Highroad Personnel Burlington Ont	52,043
Huttons Farm Landscaping Millgrove Ont	78,000
Johnson Controls Saskatoon Sask	73,599
MacDonald Brisson Ltd Ottawa Ont	122,159
Mathews Thomas W Scarborough Ont	63,041
J P Nicholson Ottawa Ont	55,903
Pacific Building Maintenance Ltd Richmond BC	59,459
Simon Fraser University Burnaby BC	52,279
Supply and Services Canada Ottawa Ont	232,509
Supply and Services Canada Vancouver BC	78,773
Telesat Canada Ottawa Ont	240,642
United Nations Environment Program New York NY USA	62,879
Ursel Systems Ltd Ottawa Ont	584,332
Vericom Systems Ltd Toronto Ont	148,101
White Star Cleaning Services Hamilton Ont	198,576

PARKS PROGRAM $26,815,939

Accounting services $71,853

Computer services (informatic) $420,907—

SRI Canada Ltd Ottawa Ont	67,900
Synerlogic Ottawa Ont	55,700

Engineering services (including research) $6,058,471—

Fenco Engineers Inc Sault Ste Marie Ont	83,839
Gauthier Guillemette Consultant Inc St-Romuald Que	59,000
Gibbs Gage Partnership Calgary Alta	212,999
Pelletier J P Architect Beloeil Que	60,541
Public Works Canada Ottawa Ont	2,484,358
Reid Crowthers Calgary Alta	518,625
Wagg Hambleton Victoria BC	80,556

Health and welfare services $106,626

Legal services $166,540

Protection services $2,435,122—

Burns International Security Service Moncton NB	62,692
Canadian Corps of Commissionaires:	
Windsor Ont	56,356
Winnipeg Man	108,017
Quebec Que	89,798
Halifax NS	418,069
Saint John NB	136,205
St John's Nfld	195,931
E&B Security Saskatoon Sask	50,224
Mauricienne Security Agency Shawinigan Que	82,558
National Lifeguard Services Toronto Ont	52,000
National Protective Services Co Ltd Ottawa Ont	61,398
Netherwood Properties Ltd Charlottetown PEI	157,895

Scientific services (including research) $371,355

Training and educational services—Non-public servants $184,526—

Prince Albert Rural School Division No 56 Prince Albert Sask	109,460

Training and educational services—Public servants $1,372,481—

Environment Canada Ottawa Ont	639,000
Public Service Commission of Canada Ottawa Ont	69,442

Other professional services $3,368,219—

Acres International Ltd Niagara Falls Ont	118,108
W Cameron Toronto Ont	90,000
Derek Murray Consulting & Assoc Ltd Regina Sask	56,400
Government of Northwest Territories Yellowknife NWT	70,020
Hutchinson-Reid Ltd Toronto Ont	71,770
M Michalski Assoc Weston Ont	54,158

ENVIRONMENT—*Concluded*

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Market Facts of Canada Ltd Toronto Ont	247,500
Price Waterhouse Ottawa Ont	111,964
R/EMS Research Ltd Fredericton NB	80,031
Supply and Services Canada Ottawa Ont	432,929
Other services $12,259,839—	
Acres International Ltd Niagara Falls Ont	67,487
Airport Transfer Co Ltd Dartmouth NS	259,738
Ambassador Building Maintenance Windsor Ont	63,255
Baddeck Lions Club Baddeck NS	119,167
Canadian Government Film & Video Hull Que	120,361
Chatham Coach Lines Chatham Ont	244,566
Colorful Five Percent Whitehorse YT	61,040
Crowntek Inc Markham Ont	191,263
Environment Canada Ottawa Ont	821,550
Friends of the Citadel Society Halifax NS	216,397
Island Coastal Services Ltd Charlottetown PEI	232,520
Montreal Lake Band Montreal Lake Sask	73,935
Pic Heron Bay Band Janitorial Services Heron Bay Ont	52,000
Public Works Canada:	
Quebec Que	119,405
Toronto Ont	179,067
Ottawa Ont	62,476
Société Historique St Boniface Man	63,496
Supply and Services Canada Ottawa Ont	1,303,999
A Turbide Richibucto NB	92,764

EXTERNAL AFFAIRS $90,462,960

Department $79,806,948

CANADIAN INTERESTS ABROAD PROGRAM (excluding Passport Office Revolving Fund) $76,187,942

Accounting services $613,491

Computer services (informatic) $2,224,670—

AMS Management Systems Canada Inc Ottawa Ont	214,982
Systemhouse Inc Ottawa Ont	51,435

Engineering services (including research) $2,672,008—

Arthur Erickson Associates Toronto Ont	1,300,681
Dubois & Plumb Associates Toronto Ont	688,779
J L Richards & Associates Ltd Ottawa Ont	121,583

Health and welfare services $145,394

Legal services $3,979,806—

Jones Day Revis and Pogue London England	100,311
Maître Bouamra Algiers Algeria	1,323,580
Nishimana-Sanada Tokyo Japan	181,323

Protection services $5,582,728—

Royal Canadian Mounted Police Ottawa Ont	1,430,365

Training and educational services — Non-public servants $1,468,207—

Cambria Associates Ottawa Ont	89,200
Canada Systems Group Ottawa Ont	60,395
Consultant Suzanne Côté Ottawa Ont	54,100

Training and educational services—Public servants $1,295,521—

LRS Trimark Ottawa Ont	59,836

Other professional services $25,254,056—

121250 Canada Ltd Ancienne-Lorette Que	247,300
Alphalink Ottawa Ont	75,768
Bureau of Management Consulting Ottawa Ont	166,788
Canadian Broadcasting Corporation Ottawa Ont	1,741,321
Canadian Government Printing Office Ottawa Ont	5,975,145
Champlain Production Montreal Que	569,194
CP Coal Engineers Toronto Ont	99,995
CPM Hull Covey Toronto Ont	162,347
D R Dunlop & Associates Ottawa Ont	59,231
Decima Research Toronto Ont	412,000
Dollco Printing Ottawa Ont	265,426
Donald Doyle Communications Ottawa Ont	73,909
Dorion D Carp Ont	62,728
E A C Amy & Sons Ltd Ottawa Ont	62,965
Flitton G Ottawa Ont	72,435
Hood W C Vienna VA USA	82,289
Infocentre Network Toronto Ont	119,893
Infoplace Distribution Centre Markham Ont	62,643
Institute for Research on Public Policy Ottawa Ont	62,982
Intertask Ltd Ottawa Ont	321,822
JPEC Ltd Oxford Station Ont	93,045
Kempton Kingsley Research Inc Toronto Ont	109,250
Ladner Downs Vancouver BC	52,000
Levesque F Ottawa Ont	50,300
Lowe Case Associates Advertising Ltd Toronto Ont	126,692
Marcoux G Ottawa Ont	64,582
National Printers Ottawa Ont	50,225
Peat Marwick Toronto Ont	94,000
Planification & Organization Montreal Que	223,277
Public Affairs Communications Management Toronto Ont	54,349
R C F Consulting Ottawa Ont	67,850
Riviera Hartling Kingston Ont	291,259
Roberston Nickerson Ltd Ottawa Ont	67,700
R V O Systems Ottawa Ont	164,155
Simard G Ste-Foy Que	68,000
Spar Aerospace Ste-Anne-de-Bellevue Que	67,901
Supply and Services Canada Ottawa Ont	258,948
Synerlogic Inc Ottawa Ont	166,585
TRS Total Reporting Service Vancouver BC	72,710
University of Saskatchewan Saskatoon Sask	61,869
University of Toronto Toronto Ont	58,101
York Advertising Ltd Ottawa Ont	973,305
Yorkville Press Co Scarborough Ont	141,138
Young T C Old Chelsea Que	65,550

Other services $32,952,061—

Association of Universities and Colleges of Canada Ottawa Ont	197,270
Barbara Personnel Inc Ottawa Ont	893,180
Bradson Personnel Ottawa Ont	444,949
Bryker Data System Don Mills Ont	245,699
Canadian Chamber of Commerce Ottawa Ont	56,647
Canadian Exporters Association Ottawa Ont	55,835
Contempro Services Inc Ottawa Ont	96,980
Fairbairns Executive Services Ltd Ottawa Ont	102,987
Harrington Temporary Services Ottawa Ont	153,138
International Council for Canadian Studies Ottawa Ont	74,277
Kelly Services Ottawa Ont	66,997
Mary Andre Laforce Ottawa Ont	183,683
Network Personnel Inc Ottawa Ont	192,948
Office Automation Ottawa Ont	79,800
Ottawa Personnel Consultants Ottawa Ont	141,096
Personnel Ad Hoc Ottawa Ont	59,928
Perspective Travail Ottawa Ont	136,632
Prologic Systems Ltd Ottawa Ont	111,664
Quantum Management Ottawa Ont	252,833
Stacey Personnel Ottawa Ont	87,364
Standards Council of Canada Ottawa Ont	269,542
Temporarily Yours Ottawa Ont	297,265
The 500 Selection Services Ltd Ottawa Ont	179,228
The Job Farm Ottawa Ont	96,862
The Personnel Department Ottawa Ont	102,053
Tokyu Canada Vancouver BC	50,000
Victor Temporary Services Ottawa Ont	111,077

EXTERNAL AFFAIRS—*Concluded*

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PASSPORT OFFICE REVOLVING FUND $3,209,911	
Accounting services $136,761—	
External Affairs Canada Ottawa Ont	111,648
Protection services $271,716—	
Brink's Canada Ltd Toronto Ont	118,702
Pinkerton's of Canada Ltd Ottawa Ont	97,372
Training and educational services—Public servants $42,315	
Other services $2,759,119—	
Canada Post Corporation Ottawa Ont	770,209
Crowntek Ltd Canada Ottawa Ont	55,867
External Affairs Canada Ottawa Ont	1,864,800
WORLD EXHIBITIONS PROGRAM $409,095	
Training and educational services—Public servants $166	
Other professional services $34,016	
Other services $374,913—	
Great World Artists Ottawa Ont	300,506
Canadian International Development Agency $10,276,603	
Accounting services $206	
Computer services (informatic) $4,070,729—	
A P G Inc Montreal Que	407,324
A Q R Management Services Inc Gloucester Ont	72,930
B Arsenault Hull Que	60,773
Canadian Systems Group Ltd Ottawa Ont	170,943
Davies Flaman Partner Management Systems Ottawa Ont	185,218
Department of Supply and Services Hull Que	168,241
Exocom Systems Corp Ottawa Ont	115,292
Federal Systems of Canada Ottawa Ont	191,043
G Dunn Records Management Services Inc Nepean Ont	581,048
Ghan S Das & Assoc Ottawa Ont	93,929
H S T Information Systems Ltd Ottawa Ont	114,658
Iota Consulting Ltd Nepean Ont	197,232
Loecus Informatics Ltd Ottawa Ont	119,331
Maxima Computer Management Consulting Ltd Ottawa Ont	203,365
Quantum Management Service Ltd Montreal Que	54,833
Synerlogic Inc Ottawa Ont	181,440
E Waghorn Ottawa Ont	52,150
R White Gloucester Ont	59,638
Engineering services (including research) $894	
Legal services $212	
Protection services $29,016	
Training and educational services—Public servants $1,226,342—	
L Boychuck Ashton Ont	55,785
Horizon Pacific Consultant Ltd Vancouver BC	53,891
J C Cooper & Associates Inc Ottawa Ont	57,556
Living Language Service Ottawa Ont	72,123
Public Service Commission Ottawa Ont	63,945
J Sirois Nepean Ont	50,738
Other professional services $3,360,375—	
Canada Post Corporation Ottawa Ont	50,000
Carrière Lapointe & Associés Hull Que	66,850
Department of External Affairs Ottawa Ont	111,953
Department of Supply and Services Hull Que	240,415
Expo-Graphics & Displays Hull Que	99,000
R Garson Ottawa Ont	51,675
Media Tapes & Transcripts Ltd Ottawa Ont	53,250
M Tétrault St-Canut Que	52,067
Turquoise Hull Que	61,531
York Advertising Ltd Ottawa Ont	123,908
Other services $1,588,829—	
Barbara Personnel Inc Ottawa Ont	266,721
Bradson Personnel Ottawa Ont	154,121
Department of Supply and Services Hull Que	352,629
B Hampson Ottawa Ont	52,926
J Perras Ottawa Ont	84,716
S P I Consultant Ottawa Ont	61,419
International Joint Commission $379,409	
Accounting services $75,900—	
Supply and Services Canada Ottawa Ont	75,900
Training and educational services—Public servants $17,246	
Other professional services $60,193	
Other services $226,070	

FINANCE $27,075,775

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Department $8,879,903	
FINANCIAL AND ECONOMIC POLICIES PROGRAM $7,855,462	
Accounting services $103,808—	
Supply and Services Canada/Audit Services Bureau Ottawa Ont	103,777
Computer services (informatic) $126,946	
Health and welfare services $22	
Legal services $883,297—	
Blake Cassells & Craydon Toronto Ont	54,877
A Lareau Cap-Rouge Que	52,360
Osler Hoskin Harcourt Toronto Ont	257,980
J Pfeiffer Ottawa Ont	131,475
Thorsteinsson Mitchell Little Vancouver BC	126,495
Protection services $1,205,644—	
Canadian Corps of Commissionaires Ottawa Ont	1,188,901
Training and educational services—Public servants $171,467—	
Public Service Commission Ottawa Ont	53,880
Other professional services $2,290,470—	
Clarkson Gordon Toronto Ont	227,073
Coopers and Lybrand Toronto Ont	111,277
Data Resources Toronto Ont	208,429
Decima Toronto Ont	97,500
J Helliwell Vancouver BC	86,000
I P Sharp & Associates Ltd Toronto Ont	109,215
A Paris Ottawa Ont	65,950
Peat Marwick Mitchell and Co Ottawa Ont	74,598
Perry Software Vancouver BC	164,461
Price Waterhouse Mgt Co Ottawa Ont	140,917
Silico Computer Systems Ltd Nepean Ont	125,632
Supply and Services Canada Ottawa Ont	60,403
Other services $3,073,808—	
Barbara Personnel Inc Ottawa Ont	127,281
Conference Board of Canada Ottawa Ont	282,440
Maxima Toronto Ont	94,170

FINANCE—*Concluded*

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Media Tapes and Transcripts Ltd Ottawa Ont	58,975
Dataline Inc Toronto Ont	53,658
Infoplace Markam Ont	79,484
Quantum Management Ottawa Ont	222,155
Statistics Canada Ottawa Ont	126,555
Supply and Services Canada Ottawa Ont	192,504
Temporarily Yours Ottawa Ont	115,285

CANADIAN IMPORT TRIBUNAL PROGRAM $105,208

Legal services $2,401

Training and educational services—Public servants $1,771

Other professional services $77,105

Other services $23,931

SPECIAL PROGRAM $919,233

Other professional services $919,233

Auditor General $6,052,287

Accounting services $3,084,243—

Aegis Research Ltd Ottawa Ont	56,430
Cunningham WP Ottawa Ont	74,336
Deloitte Haskins & Sells Ottawa Ont	116,368
Destrier Management Consultants Inc Ottawa Ont	109,176
GGB Associates Ltd Toronto Ont	63,000
James F Hickling Management Consultants Ltd Ottawa Ont	57,413
Maheu Noiseux Collins Barrow Ottawa Ont	92,333
Maingot M Ottawa Ont	51,615
Mallette Benoît Boulanger Rondeau & Associés Montreal Que	148,624
Peat Marwick Ottawa Ont	150,525
Peat Marwick Toronto Ont	114,853
Peat Marwick Mitchell & Co Ottawa Ont	68,670
Peat Marwick Mitchell & Co Toronto Ont	53,617
Price Waterhouse Ottawa Ont	128,468
Raymond Chabot Martin Paré Montreal Que	170,260
Stevenson Kellogg Ernst & Whinney Toronto Ont	61,046
Woods Gordon Ottawa Ont	52,703

Computer services (informatic) $313,502—

Minasu Information Systems Ottawa Ont	99,171

Legal services $185,234—

Gowling & Henderson Ottawa Ont	86,171

Protection services $5,271

Training and educational services—Non-public servants $214,929—

Clarkson Gordon Toronto Ont	94,855
Peat Marwick Ottawa Ont	67,053

Training and educational services—Public servants $269,373—

Public Service Commission of Canada Ottawa Ont	56,606

Other professional services $888,496—

Bureau of Management Consulting (DSS) Hull Que	64,105
Moore RO Willowdale Ont	61,893
Stevenson Kellogg Ernst & Whinney Toronto Ont	225,085

Other services $1,091,239—

Bradson Personnel Ottawa Ont	63,047
Network Personnel Services Ottawa Ont	92,207
Staffing Consultants Ltd Toronto Ont	111,057
The Institute of Chartered Accountants of Ontario Toronto Ont	61,877
Victor Temporary Services Ottawa Ont	120,148

Office of the Superintendent of Financial Institutions $12,030,324

Accounting services $9,931,456—

Clarkson Gordon Toronto Ont	196,538
Coopers & Lybrand Toronto Ont	7,138,833
Ernst & Whinney Toronto Ont	1,328,208
Price Waterhouse Toronto Ont	527,029
Thorne Ernst & Whinney Toronto Ont	577,523

Computer services (informatic) $67,500

Legal services $144,527—

Blaney McMurtry Stapells Arrons & Watson Toronto Ont	141,552

Protection services $11,356

Training and educational services—Public servants $71,584

Other professional services $1,027,583—

Blake Cassels & Graydon Toronto Ont	100,000
Clarkson & Gordon Toronto Ont	125,809
Peat Marwick Toronto Ont	103,743
Thorne Ernst & Whinney Toronto Ont	75,000
Touche Ross & Co Ottawa Ont	93,000

Other services $776,318—

Canada Systems Group Ottawa Ont	278,068
Domicity Ltd Toronto Ont	60,000
IP Sharp Ottawa Ont	115,290
Network Personnel Ottawa Ont	59,678
Price Waterhouse Toronto Ont	96,000
SPI Consultants Ottawa Ont	55,332

Tariff Board $113,261

Legal services $762

Training and educational services—Public servants $15,540

Other professional services $49,028

Other services $47,931

FISHERIES AND OCEANS $67,351,992

Department $67,351,992

Accounting services $611,798—

Audit Services Bureau Hull Que	482,157

Collection agency services $4,855

Computer services (informatic) $5,093,061—

Beothuck Data Systems St John's Nfld	190,973
Canada Systems Group Ottawa Ont	91,878
CGI Ltée Québec Que	53,060
Compucraft Systems Ltd Ottawa Ont	56,463
Computech Consulting Canada Ltd Vancouver BC	171,197
Comshare Rexdale Ont	726,690
Correctional Services Canada Ottawa Ont	59,595
Daleth Research Victoria BC	63,096
Digital Equipment of Canada Ltd Vancouver BC	62,002
Evans Computer Applications Ltd Halifax NS	70,412
Idon Corporation Ottawa Ont	145,992
International Datacasting Ottawa Ont	82,905
LGS Data Processing Ottawa Ont	107,583
Loecus Informatics Inc Ottawa Ont	63,905
The Lorax Group Surrey BC	54,542

FISHERIES AND OCEANS—*Continued*

	$
MSA (Canada) Ltd Toronto Ont	181,094
Newfoundland & Labrador Computer Services St John's Nfld	322,939
Newtel Computer Systems St John's Nfld	155,996
Nortak Software Ltd Ottawa Ont	150,050
Province of New Brunswick Fredericton NB	113,000
Silico Computer Systems Nepean Ont	61,527
Supply and Services Canada Ottawa Ont	64,703
Synerlogic Inc Halifax NS	54,163
Unicore Services Ltd Burnaby BC	164,176
Univeral Systems Ltd Fredericton NB	71,141
University of Moncton Moncton NB	622,380
VK Computer Systems Inc Ottawa Ont	52,650
Engineering services (including research) $2,000,202—	
Canadian Government Exposition Centre Hull Que	92,972
Kerr Wood Liedal Associates Ltd North Vancouver BC	53,564
Oceans Ltd St John's Nfld	54,081
SA Taylor Bldg Ltd Petticodiac NB	65,571
Société de gestion des infrastructures de boëtte et de glace Inc Quebec Que	667,716
Whitman Benn & Associates Halifax NS	89,736
Health and welfare services $18,664	
Legal services $1,601,411—	
Mercer McNab & Vavasour St John's Nfld	148,102
Perry and Company Smithers BC	71,512
Young Doiron & Lavoie Tracadie NB	53,183
Protection services $1,829,710—	
BC Corps of Commissionaires Vancouver BC	522,169
Canadian Corps of Commissionaires:	
Halifax NS	454,654
Saint John NB	131,820
St John's Nfld	250,417
Victoria BC	273,304
Winnipeg Man	60,066
Scientific services (including research) $1,306,391—	
ADS Associés Ltée Montreal Que	95,497
Aquatic Resources Ltd Vancouver BC	190,292
Arctic Science Ltd Sidney BC	329,552
Atlantic Salmon Federation St Andrews NB	70,267
Atmospheric Environment Services Vancouver BC	334,000
Austec Electronic Systems Ltd Edmonton Alta	98,310
Baie Verte Peninsula Economic Development Assoc Baie Verte Nfld	99,715
Baynes Communications Inc Ottawa Ont	56,942
Benthotech Ltd St Andrews NB	55,500
Biorex Groupe Conseil Inc Ste-Foy Que	168,839
GA Borstad Associates Sidney BC	131,346
Canadian Fisheries Consultants Ltd Halifax NS	50,430
Canpolar Inc Toronto Ont	81,362
CB Research International Sidney BC	85,241
CSSA Consultants Ltée Rimouski Que	101,265
Dalhousie University Halifax NS	282,839
Electro-magnetic sensing and interpretation Winnipeg Man	50,841
Energy, Mines and Resources Ottawa Ont	82,905
Envirocon Pacific Ltd Burnaby BC	414,969
Environment Resources Management Assoc Grand Falls Nfld	192,908
Environmental and Social Systems Analysts Ltd Vancouver	73,766
Fisheries Council of Canada Ottawa Ont	51,428
GTA Consultants Shediac NB	60,222
Helux Biotech Ltd Richmond BC	101,648
Huntsman Marine Science Centre St Andrews NB	167,947
Invertebrate Research Winnipeg Man	208,175
Jasco Research Ltd Sidney BC	100,715
Kenneth Lee Research Dartmouth NS	60,970
Kitimat Business Overload Kitimat BC	142,261
Laboratoires SAB Montreal Que	80,810
P Lane Associates Ltd Halifax NS	59,964
JC Lee and Associates Ltd Nanaimo BC	318,025
LGL Ltd St John's Nfld	117,367
LGL Ltd Sidney BC	505,027
MacLaren Plansearch Halifax NS	62,896
Malette Major Martin Conseillers en administration Ste-Foy Que	64,952
Manpower Temporary Services St John's Nfld	55,783
Maritime Resource Management Amherst NS	162,168
McElhanney Services Ltd Dartmouth NS	71,905
McGill University Montreal Que	69,525
HR McNournay Graphics Vancouver BC	61,724
Memorial University of Newfoundland St John's Nfld	63,632
Moniteq Ltd Concord Ont	55,429
National Research Council Ottawa Ont	213,562
Nortech Surveys (Can) Ltd Calgary Alta	109,885
North South Consultants Winnipeg Man	124,336
Office Assistance Vancouver BC	786,142
Office Overload Vacouver BC	442,138
WJ Otway Port Coquitlam BC	55,000
Placement Vancouver Island Nanaimo BC	70,425
VA Poulin & Associates Ltd Vancouver BC	125,469
Prime Personnel Victoria BC	276,960
Racal Decca Canada Ltd St John's Nfld	121,630
Salmon Association of Eastern Newfoundland St John's Nfld	62,403
Seaconsult Marine Research Ltd Vancouver BC	224,892
Seakem Oceanography Ltd Sidney BC	194,634
Seimac Ltd Bedford NS	157,208
Streamline Consulting Services Ltd Ladysmith BC	116,765
Temporarily Yours Vancouver BC	196,152
Terra Surveys Ltd Ottawa Ont	57,696
Terra Surveys Ltd Sidney BC	187,857
Topomarine Inc Ste-Foy Que	101,855
Unicore Services Vancouver BC	1,217,855
Universal Systems Fredericton NB	148,449
University of British Columbia Vancouver BC	275,167
Washburn & Gills Associates Ltd Fredericton NB	55,115
Training and educational services—Non-public servants $6,099	
Training and educational services—Public servants $1,403,539—	
Institut de Memramcook Memramcook NB	53,103
MSA (Canada) Ltd Toronto Ont	56,250
RCMP Regina Sask	244,347
Ryane Consulting Inc Vancouver BC	59,823
Other professional services $8,256,011—	
Robert Allan Ltd Vancouver BC	362,250
Audit Services Bureau Hull Que	117,947
Baynes Communication Inc Ottawa Ont	55,695
Beasy Nicholls Engineering Ltd Halifax NS	244,694
Bermback and Associates Vancouver BC	74,637
Bureau of Management Consultants Hull Que	466,766
Canadian Saltfish Corporation St John's Nfld	110,855
Cleaver and Walkingshaw Ltd Vancouver BC	422,773
JV Cooper & Assoc Inc Ottawa Ont	51,283
JSV Carolsfeld Victoria BC	65,748
DJ Davies Ltd Victoria BC	583,980
EB Economics Vancouver BC	73,413
Glover Business Communications Ltd Vancouver BC	189,616
Grove Communications St John's Nfld	107,000
Peter S Hatfield Ltd Vancouver BC	93,610
SI Lacoste Ottawa Ont	50,807
CJ MacLellan & Associates Ltd Antigonish NS	82,664
Manpower Temporary Services Moncton NB	83,872
Nortak Software Ltd Ottawa Ont	51,060
Oaktree Management Consult Ltd Nepean Ont	53,014
O'Malley Communications Inc Ottawa Ont	132,767
Dr Y Ouellet (Crani) Ste-Foy Que	72,000
Peregrine Productions Ltd Vancouver BC	63,020
Price Waterhouse Ottawa Ont	80,000
AL Professional Services Ltd Shediac Bridge NB	87,057
Tarramun Ltd Ottawa Ont	81,339
Terra Surveys Ltd Sidney BC	537,542
University of British Columbia Vancouver BC	193,267
University of Moncton Moncton NB	99,692
World Wildlife Fund Canada Toronto Ont	60,000

FISHERIES AND OCEANS—*Concluded*

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Other services $32,020,251—	
Acadia University Wolfville NS	53,000
Amma Networks Ltd Prince Rupert BC	92,280
ARC Industries Ottawa Ont	61,983
Anderson Lake Indian Band D'arcy BC	57,401
Archipelago Marine Research Victoria BC	99,950
Atlantic Airways St John's Nfld	564,575
Atlantic Customs Brokers Halifax NS	56,557
Atlantic Quality Concepts Shediac Bridge NS	78,439
Barbara Personnel Inc Ottawa Ont	133,484
Beothuck Data Dartmouth NS	1,518,423
Beothuck Data Systems ST John's Nfld	2,366,894
Biorex GC Inc Ste-Foy Que	187,126
Bon Accord Enterprises Ltd Parksville BC	252,461
British Columbia Institute of Technology Burnaby BC	73,856
Chehalis Indian Band Agassiz BC	177,851
Clayoquot Indian Band Tofino BC	93,911
Comshare Rexdale Ont	471,354
Conook Enterprises Ltd Parksville BC	100,256
Control Data Canada Ltd Mississauga Ont	248,462
Cowichan Band Council Duncan BC	244,668
Digital Equipment of Canada Ltd Vancouver BC	197,663
Diversified Ova-Tech Limited Merritt BC	430,582
Envirocon Pacific Ltd Burnaby BC	860,946
Eurocan Pulp and Paper Co Ltd Kitimat BC	60,330
Force Ten Computer Services Halifax NS	140,817
Fort Babine Enterprise Society Smithers BC	67,356
G and M Enterprises St John's Nfld	128,685
JA Gill Burnaby BC	104,821
Harrington Personnel Ottawa Ont	74,116
Hartley Bay Indian Band Hartley Bay BC	84,844
Heiltsuk Band Council Waglisla BC	128,215
Horizon Maintenance (Sparkle) Co Dartmouth NS	164,645
L'Industrielle Services Techniques Inc Ste-Foy Que	78,860
International Simultaneous Translation Service Montreal Que	52,284
Kincolith Band Council Kincolith BC	136,694
Kispiox Indian Band Hazelton BC	181,150
Kitasoo Indian Band Klemtu BC	115,555
Kitsumkalum Indian Band Terrace BC	83,788
Logimer Inc Quebec Que	96,886
MacDonald & Brisson Ottawa Ont	53,298
Manpower Temporary Services Moncton NB	64,014
Masset Band Council Masset BC	157,854
Minister of Finance Fredericton NB	339,571
Modern Building Cleaning (NB) Ltd Fredericton NB	83,544
Moonlight Building Maintenance Ltd Richmond BC	73,080
Nanaimo Community Employment Advisory Society Nanaimo BC	199,311
Necoslie Band Council Fort St James BC	66,800
Network Personnel Inc Ottawa Ont	126,049
Nimpkish Band Council Alert Bay BC	226,042
North Shore Fisheries Enhancement Society Surrey BC	107,782
North Thompson Island Band Barriere BC	104,086
North Vancouver Island Salmonid Enhancement Society Port Hardy BC	227,312
Office Assistance Vancouver BC	53,285
Oxford Building Cleaning Winnipeg Man	110,251
Oweekeno Indian Band Port Hardy BC	104,767
P and M Personnel Services Maple Ridge BC	93,222
Partners in Grime Services Ltd Lantzville BC	64,411
Penny Salmon Enhancement Society Penny BC	73,072
Placements Vancouver Island Nanaimo BC	126,245
Powell River Salmon Society Powell River BC	145,782
Public Works Canada Ottawa Ont	129,735
Purdy Brothers Halifax NS	54,439
Qualicum Band of Indians Qualicum Beach BC	106,463
J Roche St John's Nfld	59,118
San Juan Enhancement Society Port Renfrew BC	142,054
Sea Spring Salmon Farm Ltd Chemainus BC	97,770
Seawave Hatchery Services Campbell River BC	60,431
Sechelt Indian Band Sechelt BC	154,735
Skeetchestn Indian Band Savona BC	59,711
Skidegate Band Council Queen Charlotte City BC	104,994
Sliammon Indian Band Powell River BC	134,491
Southwest Harbour Service Ltd Richmond BC	84,000
Streamline Consulting Services Ltd Ladysmith BC	59,131
Supply and Services Canada Hull Qué	3,677,075
Temporarily Yours Vancouver BC	98,673
Terra Surveys Ltd Ottawa Ont	92,743
Terrace Salmonid Enhancement Society Terrace BC	204,207
The 500 Selection Services Ltd Ottawa Ont	352,384
Thornton Creek Enhancement Society Ucluelet BC	131,317
Toboggan Creek Salmon and Steelhead Enhancement Society Smithers BC	124,029
Vets Moving and Transport Ltd Saint John NB	62,057
Victor remporary Services Ottawa Ont	111,788

GOVERNOR GENERAL $720,095

Department $720,095

Computer services (informatic) $2,000

Training and educational services—Public servants $21,196

Other professional services $311,803—	
Conference Aide Ottawa Ont	78,209
Supply and Services Canada/Bureau of Management Consultants Ottawa Ont	148,640

Other services $385,096

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $52,034,659

Department $50,571,518

ADMINISTRATION PROGRAM $7,239,231

Accounting services $667,923—	
Comprehensive Consulting Ottawa Ont	50,355
Comptroller General Ottawa Ont	185,242
Supply and Services Canada Ottawa Ont	130,968
Young and Wiltshire Ottawa Ont	78,042

Computer services (informatic) $124,908

Engineering services (including research) $4,135,553—	
Public Works Canada Ottawa Ont	4,036,328
Systems Interface Inc Ottawa Ont	71,408

Legal services $4,041

Protection services $40,662

Training and educational services—Non-public servants $775

Training and educational services—Public servants $217,917—	
Public Service Commission Ottawa Ont	94,604

Other professional services $735,237—	
Peat Marwick and Partners Calgary Alta	89,100
SPR Associates Toronto Ont	127,411
Supply and Services Canada Ottawa Ont	84,860

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Other services $1,312,215—	
Industrial Life Technical Services Ottawa Ont	110,091
Network Personnel Ottawa Ont	60,790
Price Waterhouse Ottawa Ont	275,400
Supply and Services Canada Ottawa Ont	240,162
INDIAN AND INUIT AFFAIRS PROGRAM $34,204,239	
Accounting services $196,309—	
Vennard Johanneson & Co Ottawa Ont	120,581
Computer services (informatic) $402,905—	
Enersystems Manag Consult Ottawa Ont	97,500
NUTAT Technologies Inc Ottawa Ont	188,740
Engineering services (including research) $15,557,018—	
Altoba Development Winnipeg Man	263,000
Congas Engineering Ltd Ottawa Ont	69,067
Energy, Mines and Resources Ottawa Ont	120,152
McIntosh Wd Vanderhoof BC	74,236
McKale Sirois et Assoc Maniwaki Que	87,413
Paul E Torrance Surveying Elliot Lake Ont	64,551
Public Works Canada Ottawa Ont	10,788,805
Wynne Drilling Ltd Winnipeg Man	54,823
Health and welfare services $2,285,568—	
Braemore Home Sydney NS	50,772
Centre des services sociaux Longueuil Que	75,831
Extendicare Edmonton Alta	129,811
Le Centre Garry Taylor Beaconsfield Que	93,286
Rossburn District Health Centre Rossburn Man	53,500
Tache Nursing Centre Winnipeg Man	86,161
Legal services $814,852—	
Davis & Co Vancouver BC	153,200
Edwards Kenny & Bray Vancouver BC	60,241
MacLeod Lyle Smith Calgary Alta	151,263
Protection services $4,227,871—	
RCMP Solicitor General Ottawa Ont	4,162,609
Scientific services (including research) $172,044—	
Sproule Assoc Calgary Alta	59,000
Training and educational services—Non-public servants $862,978—	
Winnipeg Educational Consultants Winnipeg Man	79,218
Training and educational services—Public servants $607,989—	
Public Service Commission Ottawa Ont	82,119
Other professional services $4,725,401—	
Aboriginal Trappers Federation Ottawa Ont	55,800
Black & Co Calgary Alta	131,803
Canada Mortgage and Housing Corp Vancouver BC	63,180
Cliche D Hull Que	78,991
Comptroller General Ottawa Ont	83,195
Justice Canada Ottawa Ont	80,552
Lang Michener Lash & Johnston Ottawa Ont	121,999
LRT Review Ottawa Ont	209,188
MacDermid & Co Saskatoon Sask	99,758
Michael S Whittington Company Ottawa Ont	153,231
Price Waterhouse Ottawa Ont	50,000
Statistics Canada Ottawa Ont	189,119
Stikeman Elliot Montreal Que	219,594
Supply and Services Canada Ottawa Ont	78,838
T E Koepke Consulting Whitehorse YT	136,310
Unicroll Inc Toronto Ont	456,163
Wynne Drilling Ltd Winnipeg Man	74,552
Other services $4,351,304—	
Barbara Personnel Inc Hull Que	72,546
BP Floater Staffing Inc Ottawa Ont	73,411
IST Life Tech Montreal Que	1,595,423
Monk L Edmonton Alta	63,213
NORREL Temp Service Inc Toronto Ont	67,900
Public Works Canada Vancouver BC	52,060
Supply and Services Canada Ottawa Ont	855,501
The Design Group Ottawa Ont	76,338
UTLAS International Canada Toronto Ont	80,990
Victor Temporary Service Ottawa Ont	59,511
NORTHERN AFFAIRS PROGRAM $9,128,048	
Accounting services $1,637,370—	
Energy, Mines and Resources Ottawa Ont	1,544,773
Computer services (informatic) $37,678	
Engineering services (including research) $295,817—	
Kenting Earth Sciences Ottawa Ont	64,680
Public Works Canada Ottawa Ont	121,082
Health and welfare services $2,743	
Legal services $50,137	
Protection services $4,157	
Scientific services (including research) $1,548,158—	
Energy, Mines and Resources Ottawa Ont	111,700
Environment Canada Ottawa Ont	1,057,389
Fisheries and Oceans Ottawa Ont	62,192
Government of the Northwest Territories Yellowknife NWT	53,535
Hydroqual Consultants Ltd Calgary Alta	87,771
Training and educational services—Non-public servants $762,534	
Training and educational services—Public servants $170,605	
Other professional services $3,218,683—	
Arctic Laboratories Sidney BC	88,763
Aurun Geological Consultants Ltd Vancouver BC	145,432
Banta R Ottawa Ont	146,470
EBA Consultants Ltd Whitehorse YT	69,405
Energy Mines and Resources Ottawa Ont	184,076
Environment Canada Ottawa Ont	162,749
Fisheries and Oceans Ottawa Ont	286,334
Government of the Northwest Territories Yellowknife NWT	60,968
Hardy BBT Ltd Calgary Alta	71,489
Indigenous Survival International Ottawa Ont	80,000
LGL Ltd Sidney BC	218,100
Seakem Oceanography Sidney BC	108,470
Supply and Services Canada Ottawa Ont	89,506
Tesso International Agincourt Ont	103,144
Other services $1,400,166—	
Industrial Life Technical Services Montreal Que	138,639
Kusawa Contracting Vancouver BC	294,158
Supply and Services Canada Ottawa Ont	136,798
Western Diversification Office $1,463,141	
Accounting services $68,378—	
Supply and Services Canada Hull Que	67,156
Computer services (informatic) $8,370	
Training and educational services—Public servants $6,305	

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

	$
Other professional services $1,162,400—	
Agriculture Canada Regina Sask	55,876
Province of Manitoba Winnipeg Man	121,906
Supply and Services Canada Hull Que	246,891
Other services $217,688	

JUSTICE $20,022,312

Department $13,351,188

Accounting services $203,148—	
Audit Services Bureau/Supply and Services Hull Que	161,089
Computer services (informatic) $329,895—	
SHL Systemhouse Inc Ottawa Ont	111,505
Health and welfare services $8,584	
Legal services $2,802,487—	
Canadian Law Information Council Ottawa Ont	114,545
Myles Kirvan Ottawa Ont	98,894
Koenigsberg Russell Vancouver BC	518,972
Lang Michener Lash Johnston Toronto Ont	113,099
Macaulay McColl Vancouver BC	720,727
Ogilvy Renault Montreal Que	101,359
Russell Dumoulin Ltd Vancouver BC	119,775
Tory Tory Deslauriers Toronto Ont	52,883
Protection services $584,009—	
Canadian Corps of Commissionaires Ottawa Ont	495,316
Training and educational services—Public servants $402,533	
Other professional services $5,920,942—	
Alderson Gill Assoc Ottawa Ont	145,269
Bureau of Management Consulting Ottawa Ont	1,266,421
Campbell Research Mississauga Ont	53,168
Centre québécois de recherche et d'expertise en sexologie St-Bruno Que	65,934
Department of Supply and Services/Film and Video Hull Que	112,946
Don Ference Vancouver BC	61,176
D P A Group Inc Vancouver BC	87,556
Ekos Research Assoc Inc Ottawa Ont	107,965
Focus Consultants Victoria BC	69,856
Gordon Cassidy Cons Kingston Ont	98,425
J and J Research Assoc Ltd Fredericton NB	67,816
Lowman Consultants Co Burnaby BC	54,405
Minister of Finance Victoria BC	61,415
Statistics Canada Ottawa Ont	891,935
The Research Group Toronto Ont	175,073
University of Manitoba Research Ltd Winnipeg Man	73,763
Other services $3,099,590—	
Barbara Personnel Inc Ottawa Ont	88,833
Barreau du Québec Montreal Que	91,088
Bradson Personnel Ottawa Ont	72,199
Hague Conference The Hague Netherlands	70,864
Law Society of BC Vancouver BC	82,135
Law Society of UC Toronto Ont	215,363
Network Personnel Ottawa Ont	99,372
Q L Systems Ltd Kingston Ont	111,452
Supply and Services Hull Que	343,460

Canadian Human Rights Commission $1,211,057

Health and welfare services $3,725	
Legal services $259,893—	
Blake Cassells and Graydon Toronto Ont	167,253
Training and educational services—Public servants $114,300	
Other professional services $610,947—	
Statistics Canada Ottawa Ont	125,000
Other services $222,192	

Commissioner for Federal Judicial Affairs $703,282

Protection services $149	
Training and educational services—Non-public servants $333,869—	
Caron School of Languages Vanier Ont	143,332
Training and educational services—Public servants $82,049	
Other professional services $68,010	
Other services $219,205—	
DMR Group Ottawa Ont	109,954

Federal Court of Canada $1,083,417

Accounting services $15,000	
Computer services (informatic) $51,272	
Protection services $352,566—	
Canadian Corps of Commissionaires Ottawa Ont	227,794
Training and educational services—Public servants $47,582	
Other professional services $109,368	
Other services $507,629	

Law Reform Commission of Canada $1,527,345

Accounting services $12,000	
Training and educational services—Public servants $13,072	
Other professional services $1,213,902—	
Stanley A Cohen Ottawa Ont	70,425
Patrick Fitzgerald Consultants Ltd Ottawa Ont	69,085
Clifford Gray Assoc Ottawa Ont	62,275
Mockle et Associés Hull Que	58,754
Patrick G Robardet et Associés Ottawa Ont	64,643
Marc E Schiffer Ottawa Ont	54,968
Other services $288,371	

Offices of the Information and Privacy Commissioners of Canada $511,699

Legal services $206,301—	
Osler Hoskin & Harcourt Ottawa Ont	194,434
Protection services $1,440	
Training and educational services—Public servants $27,348	
Other professional services $215,632—	
Hollies J H Ottawa Ont	51,740
Other services $60,978	

JUSTICE—*Concluded*

	$
Supreme Court of Canada $1,103,889	
Accounting services $21,359	
Computer services (informatic) $174,341—	
Corel Systems Corporation Ottawa Ont	167,102
Engineering services (including research) $3,724	
Legal services $420,974	
Protection services $167,913—	
Canadian Corps of Commissionaires Ottawa Ont	167,913
Training and educational services—Public servants $22,014	
Other professional services $65,796	
Other services $227,768	
Tax Court of Canada $530,435	
Computer services (informatic) $1,771	
Protection services $4,255	
Training and educational services—Public servants $4,387	
Other professional services $115,274	
Other services $404,748—	
Allwest Reporting Ltd Vancouver BC	119,259
Nethercut & Company Ltd Toronto Ont	88,605

LABOUR $15,049,773

Department $14,390,900

Accounting services $150,136—	
Supply and Services Canada Hull Que	150,136
Health and welfare services $38,169	
Legal services $167,471—	
A Ross Ottawa Ont	79,293
Protection services $87,712—	
Public Works Canada Ottawa Ont	87,576
Training and educational services—Public servants $395,879—	
Public Service Commission of Canada Ottawa Ont	70,940
Other professional services $3,010,345—	
Arbitracan Inc Ville Mont-Royal Que	80,699
Dalton L Larson Inc Tsawwassen BC	221,862
DMR Group Inc Ottawa Ont	70,750
HST Information Systems Ltd Ottawa Ont	119,863
J M Weiler West Vancouver BC	142,779
McLaren Plansearch Inc Willowdale Ont	92,775
M Gravel Montreal Que	57,906
Sharon Professional Services Ottawa Ont	89,520
Somapro Ltd Ottawa Ont	188,824
Synerlogic Ottawa Ont	191,360
University of Saskatchewan Saskatoon Sask	65,417
Other services $10,541,188—	
Supply and Services Canada Hull Que	158,278
Canada Systems Group Ltd Ottawa Ont	260,614
Comshare Rexdale Ont	125,043
Workers' Compensation Boards of:	
Alberta	1,235,209
British Columbia	1,013,246
Manitoba	245,692
New Brunswick	108,092
Newfoundland	116,852
Nova Scotia	1,119,505
Ontario	3,188,309
Prince Edward Island	42,551
Quebec	2,134,284
Saskatchawan	329,769
Canada Labour Relations Board $391,552	
Computer services (informatic) $12,149	
Legal services $172,006	
Training and educational services—Public servants $12,669	
Other services $194,728—	
International Simultaneous Translation Service Montreal Que	84,434
Canadian Centre for Occupational Health and Safety $267,321	
Computer services (informatic) $29,188	
Protection services $48,874	
Scientific services (including research) $15,220	
Training and educational services—Non-public servants $4,262	
Training and educational services—Public servants $12,217	
Other professional services $110,812	
Other services $46,748	

NATIONAL DEFENCE $527,399,963

Department $527,399,963

Accounting services $116,572—	
Government of Canada—Supply and Services Canada Hull Que	116,572
Computer services (informatic) $7,693,955—	
ACS Consulting Services Ltd Ottawa Ont	96,634
Calian Technology Ottawa Ont	121,445
Canadian Astronautics Ltd Ottawa Ont	65,704
Digi-Plus Inc Verdun Que	159,825
DMR and Associates Montreal Que	128,748
DMR Group Inc Ottawa Ont	1,097,833
Domus Software Ottawa Ont	266,339
DPLA & Associés Montreal Que	206,868
Drouin Painchaud Longchamps & Associés Montreal Que	187,222
Ducros Meilleur Roy & Associates Ltd Montreal Que/Saint John NB	83,339
Exocom Systems Corp Ottawa Ont	115,590
Hartt and Page Ltd Ottawa Ont	191,439
Honeywell Bull Ltd Ottawa Ont/Toronto Ont/Vancouver BC	496,033
Honeywell Information Systems Ottawa Ont	264,083
IDL Integrated Data Ltd Ottawa Ont	218,464
Indigo Software Ltd Ottawa Ont	90,113
Intellitech Canada Ltd Ottawa Ont	138,976
LGS Data Processing Ottawa Ont	143,932

NATIONAL DEFENCE—*Continued*

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Protocoles Standards de Communication Ottawa Ont	171,147
SHL Systemhouse Ltd Halifax NS	223,144
SNI Systems Network Inc Ottawa Ont	439,480
Software Kinetics Ltd Stittsville Ont	81,360
Synerlogic Inc Ottawa Ont	596,934
Systems Network Inc Ottawa Ont	314,960
Thorne Stevenson & Kellogg Toronto Ont	55,000
Engineering services (including research) $109,654,090—	
ADGA Ltd Ottawa Ont	1,936,094
AEG Telefunken Germany	89,772
Ainley and Associates Ltd Belleville Ont	55,870
Aircom Consultants Winnipeg Man	57,470
Aircraft Porous Media Inc Toronto Ont	178,295
Aitken Wreglesworth Associates North Vancouver BC	84,000
American Security Bank Washington DC USA	417,049
AMTEK Management Inc Ottawa Ont	1,944,174
Aro Canada Inc Rexdale Ont	50,544
Associated Engineering (BC) Ltd Prince George BC	69,400
Atkinson Tremblay & Associates Inc Ottawa Ont	156,232
Atomic Energy of Canada Ltd Ottawa Ont	863,472
Bank of America San Leandro Calif USA	92,764
Bank of Montreal Ottawa Ont	656,645
Barclay's Bank of New York New York NY USA	101,874
Beauchemin Beaton Lapointe Inc Montreal Que	114,702
Bell Canada Don Mills Ont	90,391
Bell Helicopter Textron Inc Fort Worth Texas USA	178,389
Bemi Pye Richards Ottawa Ont	541,940
Bendix Avelex Inc Montreal Que	330,098
Boeing of Canada Ltd Arnprior Ont	1,136,711
Bond Architects & Engineers Ltd St John's Nfld	1,125,681
Bristol Aerospace Ltd Winnipeg Man	1,551,790
Bundeskasse BEI Der OFD Germany	126,174
Butler Krebes Lewis Associates Ltd Edmonton Alta	98,149
Cadham Hayes Systems Inc Ottawa Ont	126,210
CAE Electronics Ltd Montreal Que	749,325
Campbell Dixon Clothiers Ltd Moose Jaw Sask	89,588
Canadair Ltd Montreal Que	19,682,315
CAP Scientific Ltd Surrey BC	156,590
Canadian Marconi Co Montreal Que	179,616
Claude Beaubien Architecte et ingénieur Montreal Que	56,561
Claude Gagnier Architecte Pointe-Claire Que	56,275
Communications Canada Ottawa Ont	585,262
Compagnie 2537-1857 Québec Inc Charlesbourg Que	187,431
Computing Devices Ltd Ottawa Ont	159,636
Consultants VFP Inc Trois-Rivières Que	90,466
Cowan Lavalin Inc Montreal Que	241,501
Cytechnics Ltd Nepean Ont	58,500
Dallaire & Brassard Architectes Jonquière Que	136,703
Datacap Ltd Ottawa Ont	234,374
Defence Construction Ltd Ottawa Ont	51,754
De Havilland Aircraft Co Downsview Ont	569,197
Design Workshop (NB) Ltd Moncton NB	433,821
DEW Engineering and Development Ottawa Ont	337,746
Diemaco Inc Kitchener Ont	553,834
Digital Equipment of Canada Kanata Ont	333,805
DMR and Associates Ottawa Ont	152,824
Donelad Hydronautics Ltd Hantsport NS	54,232
Douglas Aircraft Co Elmonte Calif USA	117,625
Douserv Group Inc Ottawa Ont	83,738
Elaine Maude Lazo BC	76,771
Electronic Warfare Assoc Inc Vienna Va USA	342,034
Eyretechnics Ltd Ottawa Ont	2,762,441
Fathom Oceanology Ltd Mississauga Ont	205,617
Federal Reserve Bank of New York New York NY USA	4,280,930
Fenco Newfoundland Ltd St John's Nfld	1,354,257
Field Aviation Calgary Alta	181,161
Fleetway Consulting Service Ottawa Ont	664,879
Fowler Bauld and Milchell Ltd Halifax NS	57,959
Garrett Canada Rexdale Ont	77,739
Gastops Ltd Gloucester Ont	442,330
General Electric Canada Inc Mississauga Ont	1,632,976
General Motors of Canada Ltd London Ont	82,972
Geocon Inc Montreal Que	69,822
Georator Corp Manassas Va USA	62,566
George Archer Consulting Engineer Montreal Que	203,111
German & Milne Inc Ottawa Ont	59,512
Giffels Associates Ltd Ottawa Ont	307,890
Golder Associates (Eastern Canada) Ltd Ottawa Ont/St John's Nfld/London Ont/Halifax NS	138,989
Girolami Controls Inc Dorval Que	61,730
Hamilton Standard Conn USA	193,520
Harris Corporation Government Support & Systems Division Syossett NY USA	2,349,298
Hartt and Page Ltd Ottawa Ont	80,955
Hawker Siddeley Canada Ltd Toronto Ont	2,473,999
H H Angus & Associates Ltd Ottawa Ont	114,013
Honeywell Info Systems Scarborough Ont	55,999
Hovey Industries Ltd Ottawa Ont	281,325
Hughes Aircraft Los Angeles Calif USA	974,369
Hymarc Engineering Ltd Ottawa Ont	50,406
IMP Group Ltd Halifax NS	3,644,767
Indal Technologies Mississauga Ont	97,604
Industrial Technology Centre Winnipeg Man	52,182
Innotech Aviation Ltd Montreal Que	276,090
Iotek Inc Halifax NS	129,922
Irvin Industries Canada Ltd Fort Erie Ont	159,790
Jayr Inc Ottawa Ont	72,144
Johnson & Higgins Willis Faber Toronto Ont	338,075
Jones & Manning Architects Charlottetown PEI	172,465
Keen Engineering Co Ltd Vancouver BC/Victoria BC	91,564
Krauss Maffei AG West Germany	147,077
Kresin Engineering and Planning Ltd Sault Ste Marie Ont	61,342
Krupp Mak Maschinenbau GMBH Germany	213,557
Laboratoire B-Sol (1981) Ltée Baie-Comeau Que	97,648
Lalonde Girouard Letendre & Associés Ltée Montreal Que	895,453
Leigh Instruments Ltd Carleton Place Ont	349,311
Lemay Leclerc Architectes Montreal Que	114,321
Litton Systems (Canada) Etobicoke Ont	5,467,685
Lockheed Aircraft Calif USA	558,807
Mann Testing Laboratories Ltd Mississauga Ont	54,000
Marshall Goldsworthy Associates Victoria BC	60,057
Master Tailor Shop Petewawa Ont	57,619
McDonnell Douglas Corp St Louis Mi USA	3,286,141
MDS Aero Support Corp Boucherville Que	1,265,290
MIL Systems Engineering Inc Ottawa Ont	2,897,859
Ministry of Defence London England	55,961
M M Dillon Ltd Ottawa Ont/Toronto Ont/London Ont/Regina Sask	899,598
Montreal Bronze Foundry Ltd Scarborough Ont	67,285
Morrison Hershfield Ltd North York Ont	104,105
M R Byrne & Associates Ltd Burlington Ont	57,283
Murray & Murray Associates Ottawa Ont	151,702
National Research Council Ottawa Ont	162,058
Newfoundland Design Associates Ltd St John's Nfld	370,438
New North Consultants St John's Nfld	2,824,917
Nor Red Engineering Ltd Niagara Falls Ont	168,657
Northwest Industries Ltd Edmonton Alta	194,848
Ocerg Nautronic Inc USA	62,783
Peacock Inc Montreal Que	5,551,586
Perin Lomax Inc Hull Que	52,794
Peter S Hatfield Ltd Vancouver BC	61,779
Phillips Barratt Engineers and Architects Vancouver BC	81,075
Pratt & Whitney Aircraft of Canada Ltd Longueuil Que	389,701
Professional Loss Control Ltd Fredericton NB	97,566
Government of Canada—Public Works Ottawa Ont	904,340
PYE and Richards Architects Ottawa Ont	173,688
Raymond Chabot Martin Paré Ottawa Ont	51,220
Rediffusion Dartmouth NS	654,892
Reid and Associates Ltd Barrie Ont	106,450
Reid Crowther and Partners Ltd Edmonton Alta	106,450
Research & Productivity Council Fredericton NB	128,771
RMG Cleaners Bonnyville Alta	68,119
Saigon Custom Tailors Winnipeg Man	106,736
Sanders Canada Inc Ottawa Ont	224,306
Sharon Electronics Ltd Ottawa Ont	141,045
Sharon Professional Services Ottawa Ont	101,514

NATIONAL DEFENCE—*Continued*

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Sheldon M. Kasman Ltd Scarborough Ont	104,456
SHM Marine International Inc Victoria BC	107,673
Software Kinetics Ltd Stittsville Ont	379,747
Solar Turbines Canada Ltd Edmonton Alta	193,204
Solartron Electronic Group Ltd England	136,535
Spar Aero Space Toronto Ont	155,452
Standard Aero Ltd Winnipeg Man	460,831
Spencer Environmental Management Services Ltd Edmonton Alta	123,730
Stamarine Associates Ltd Nepean Ont	95,081
Stanley Associates Engineering Ltd Edmonton Alta	750,482
Strachan & Henshaw England	68,534
Sunwise Engineering Ltd Medicine Hat Alta	69,988
Government of Canada—Supply and Services Canada Ottawa Ont	64,379
Synerlogic Inc Ottawa Ont	256,957
Tecsult Inc Montreal Que	151,854
Technican International Ltd Scarborough Ont	97,104
Technitrol Canada Ltd Pointe-Claire Que	66,508
TES Engineering Research Ltd Ottawa Ont	281,507
The Dubois Plumb Partnership Inc Toronto Ont	66,670
The Proctor & Redfern Group Consulting Engineers & Planners Don Mills Ont	130,477
The Wade Williams Partnership Victoria BC	60,704
Thomson CSF Systems Canada Inc Ottawa Ont	208,801
Thompson Berwick Pratt and Partners Vancouver BC	290,556
Triton Engineering Ltd Halifax NS	78,991
UMA Engineering Ltd Winnipeg Man/Edmonton Alta/Calgary Alta	1,208,761
Unisys Canada Inc North York Ont	77,628
Valcom Ltd Ottawa Ont	1,388,497
Vehicle System Enterprises Ottawa Ont	53,161
W L Wardrop and Associates Ltd Edmonton Alta	222,694
Whitman Benn & Associates Halifax NS	902,779
Willis Cunliffe Tait-Dalcan Victoria BC	1,723,877
W R Davis Engineering Ltd Ottawa Ont	389,108
Westinghouse Canada Inc Don Mills Ont	246,775
Yard Inc Ottawa Ont	76,823

Health and welfare services $26,870,170—

Bioscientia GMBH Germany	435,966
Bradson Health Care Services Ottawa Ont	67,057
Canadian Broadcasting Corp Montreal Que	692,371
Canadian Forces Central Fund Ottawa Ont	78,859
Cancer Control Agency Vancouver BC	151,958
N Carriere Ottawa Ont	51,605
Everett Chalmers Fredericton NB	116,474
V Crawford Ottawa Ont	94,992
Criterion Pictures Corp Ltd Vancouver BC/Kingston Ont/Toronto Ont	521,549
Sylvie Duchaine St-Hubert Que	57,319
Jagr Dupuis Gloucester Ont	102,699
N Evans Ottawa Ont	68,047
G W Gray Toronto Ont	90,673
Fraser Burrard New Westminster BC	53,675
Grenfell Regional Health Svcs Goose Bay Labrador	78,958
W E Harrison Ottawa Ont	79,755
Health Science Center Winnipeg Man	240,552
Hospital of:	
Belleville General Belleville Ont	77,564
Brandon General Brandon Man	64,655
Calgary Calgary Alta	200,509
Chicoutimi Chicoutimi Que	68,704
Children's Hospital of Eastern Ontario Ottawa Ont	153,601
Chilliwack Chilliwack BC	99,673
Grace General Winnipeg Man	98,105
Grace Maternity Halifax NS	129,685
Greater Victoria Victoria BC	344,591
James Paton Memorial Gander Nfld	84,327
Kingston General Kingston Ont	138,598
L'Enfant Jésus Quebec Que	68,477
Metro Edmonton Edmonton Alta	105,991
Oromocto Public Oromocto NB	332,954
Ottawa Civic Ottawa Ont	444,286
Ottawa General Ottawa Ont	551,097
Providence Moose Jaw Sask	60,170
Royal Alexandra Edmonton Alta	123,104
Royal Ottawa Ottawa Ont	52,415
Royal Victoria Barrie Ont	70,613
St Joseph's General Comox BC	108,319
St-Sacrement Quebec Que	59,306
University London Ont	216,187
University of Alberta Edmonton Alta	433,160
Université Laval Quebec Que	51,097
Vancouver General Vancouver BC	142,664
Victoria General Halifax NS	345,177
Wainwright General Wainwright Alta	67,286
L Kennedy Kingston Ont	52,340
K & M Capital Dental Laboratory Ltd Ottawa Ont	57,593
Kreiskrankenhaus Lahr Germany	60,305
André Lamothe Ottawa Ont	59,499
A M Manara Halifax NS	64,300
Otto Mann Halifax NS	61,270
J G Marsan Ottawa Ont	74,667
G Marsh Fort Saskatchewan Alta	87,000
Leon Mazurek Medley Alta	69,120
MDS Laboratories Etobicoke Ont	67,954
G J Monahan Ottawa Ont	51,850
Paramount Pictures Corp Canada Toronto Ont	182,825
O T Portner Ottawa Ont	167,696
R T Potter Belleville Ont	56,400
Press News Ltd Toronto Ont	61,560
B Reddy Ottawa Ont	76,199
E M Prest Ottawa Ont	161,500
M N Ray Toronto Ont	73,099
H Robertson Dartmouth NS	56,600
Rolly Hammond Productions Ottawa Ont	50,400
St Joseph's Health Centre London Ont	76,984
Hervé Séguin Courcelette Que	83,394
S S Silver Nepean Ont	83,175
G A Thomas Ottawa Ont	126,638
Universal Films (Canada) Willowdale Ont	150,725
Jean-Paul Vézina Lorretteville Que	68,670
L Webb Edmonton Alta	50,972

Legal services $428,847

Protection services $31,875,187—

B C Corps of Commissionaires Vancouver BC	912,238
Canadian Corps of Commissionaires Ottawa Ont	29,345,241
National Protective Service Ottawa Ont	191,680
Pinkerton's of Canada Ltd Ottawa Ont	588,063
Siba Bewachungs Germany	584,975
Twilite Security Ltd Yellowknife NWT	82,813

Scientific services (including research) $2,024,911—

ADGA Ltd Ottawa Ont	236,444
Advance Information Technologies Nepean Ont	115,615
Atlantis Scientific Systems Group Nepean Ont	109,396
Ballistech Systems Inc St Bruno Que	87,681
Canada Systems Group Ltd Ottawa Ont	92,643
Ducros Meilleur Roy & Associés Ottawa Ont	219,532
Hartt and Page Ltd Ottawa Ont	130,000
Info Electronics Systems Inc Pointe-Claire Que	61,627
Miller Communications Systems Ltd Kanata Ont	69,272
Pertronics Technology Inc Ottawa Ont	106,177
Prior Data Sciences Ltd Kanata Ont	144,693
Prof W Widnall Lexington Mass USA	64,860
Software Kinetics Ltd Stittsville Ont	255,036
SHL Systemhouse Inc Edmonton Alta	83,741
W E Thorp Associates Ltd Ottawa Ont	208,097

Training and educational services—Non-public servants $58,823,082—

Abbotsford School District Clearbrook BC	52,442
Annapolis District School Board Annapolis Royal NS	166,459

NATIONAL DEFENCE—*Continued*

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Supply and Services Canada Montreal Que	1,362,790
Assurance Crown Life Toronto Ont	56,682
Bay of Islands St George's Corner Brook Nfld	68,864
Black Forest Officer's Mess Germany	82,804
Brandon School Division No 40 Brandon Man	290,228
Calgary Board of Education Calgary Alta	179,017
Carleton Board of Education Nepean Ont	1,016,967
Central School District Kelowna BC	51,639
City of Dartmouth Dartmouth NS	271,142
Commission des écoles de Montréal Montreal Que	163,860
Commission régionale du Golf Sept-Îles Que	64,824
Commission scolaire:	
Abitibi La Sarre Que	58,606
Ancienne-Lorette Que	73,971
Baie des Ha Ha La Baie Que	1,300,817
Baldwin Pointe-Claire Que	229,356
Barraute-Senneterre Senneterre Que	112,722
Chambly Longueuil Que	314,528
Alma Alma Que	59,034
Régionale de Chibougamau Chibougamau Que	217,028
Des Chutes Saint-Romuald Que	68,388
Des Mille-Îles Ville de Laval Que	133,465
Eastern Quebec Sillery Que	100,231
Fermont Fermont Que	80,254
Lakeshore Beaconsfield Que	62,581
Laurenval Duvernay Laval Que	92,576
Le Gardeur Repentigny Que	90,579
Montcalm Les Saules Que	76,078
Péninsule Gaspé Que	51,508
Régionale d'Aylmer Aylmer Que	70,331
Ste-Croix Saint-Laurent Que	129,678
St-Jean St-Jean Que	52,853
County of Parkland School Board Stony Plain Alta	87,303
Courtenay School District Courtenay BC	50,440
Delta School District Delta BC	86,267
Deutsche Bank Germany	286,093
Dufferin-Peel Roman Catholic School Board Mississauga Ont	99,120
Durham Board of Education Oshawa Ont	138,002
Edmonton Public School Board Edmonton Alta	516,562
Edmonton Roman Catholic School Board Edmonton Alta	266,265
Frontenac County Board of Education Kingston Ont	558,482
Frontenac-Lennox and Addington School Board Kingston Ont	84,246
Halifax County-Bedford District Halifax NS	89,725
Halifax District School Board Halifax NS	63,827
Halton Board of Education Burlington Ont	225,898
Halton Separate School Board Burlington Ont	52,469
Hasting County Board of Education Belleville Ont	600,620
Kings County District School Board Kentville NS	678,496
Labrador East Integrated School Board Goose Bay Labrador	66,911
Lakehead Board of Education Thunder Bay Ont	127,979
The Lakehead District Roman Catholic School Board Thunder Bay Ont	94,189
Lakeland Public School Bonnyville Alta	358,942
Lethbridge School District Lethbridge Alta	81,465
London and Middlesex County Roman Catholic School Board London Ont	55,837
Medicine Hat School District Medicine Hat Alta	52,251
Metropolitan Separate School Board Toronto Ont	215,340
Nanaimo School District Nanaimo BC	94,134
Niagara South Board of Education Welland Ont	54,225
Nipissing Board of Education North Bay Ont	255,562
Nipissing District Separate School Board North Bay Ont	188,882
Northside Victoria District School Board North Sydney NS	51,056
Northumberland and Newcastle Cobourg Ont	61,923
Ontario Teachers Insurance Plan Waterloo Ont	179,803
Ottawa Board of Education Ottawa Ont	899,426
Ottawa Separate School Board Ottawa Ont	551,390
Peel Board of Education Mississauga Ont	92,066
Peterborough County Board of Education Peterborough Ont	66,853
Pictou District School Board New Glasgow NS	100,607
Portage La Prairie School Division Portage la Prairie Man	288,779
Regina School Division Regina Sask	122,797
Renfrew County Board of Education Pembroke Ont	175,945
Réseau scolaire de Chomedey Laval-des-Rapides Laval Que	71,668
Richmond School District Richmond BC	73,924
River East School Board Winnipeg Man	89,955
St Albert Protestant Separate School Board St Albert Alta	95,590
St Vital School Division Winnipeg Man	133,340
Saskatoon Board of Education Saskatoon Sask	146,124
Saskatoon East School Board Saskatoon Sask	91,229
Shape International School Belgium	80,053
Simcoe County Board of Education Barrie Ont	96,221
Stormont Dundas and Glengarry County School Board Cornwall Ont	184,725
Sudbury Board of Education Sudbury Ont	189,342
The Board of Education for the Borough of East York Toronto Ont	258,884
The Board of Education for the City of Hamilton Hamilton Ont	274,650
The Board of Education for the City of Scarborough Scarborough Ont	301,923
The Board of Education for the City of Toronto Toronto Ont	229,219
Treasurer of Ontario Toronto Ont	309,425
Vancouver School District Vancouver BC	298,178
Vernon School District Vernon BC	105,698
Wabush Separate School Board Wabush Nfld	86,717
Wainwright Roman Catholic Separate School Board Wainwright Alta	86,205
Wainwright School Board Wainwright Alta	250,195
Waterloo County Separate School Board Waterloo Ont	51,919
Welland County Separate School Board Welland Ont	57,194
Wellington County Board of Education Guelph Ont	71,404
Training and educational services—Public servants $28,469,900—	
Amy Associates Ltd Ottawa Ont	73,883
Canadair Ltd Montreal Que	1,110,712
Carel Inc Montreal Que	134,749
Collège Ahuntsic Montreal Que	117,840
Consolidated Fluid Power Lower Sackville NS	101,384
Centre International linguist Bouchereaux Montreal Que	67,167
Datacap Ltd Ottawa Ont	83,260
Digital Equipment of Canada Ltd Ottawa Ont/Winnipeg Man/Halifax NS/Vancouver BC/Calgary Alta/Montreal Que	664,997
EAC Amy and Sons Ltd Ottawa Ont	430,310
Econosult Inc Montreal Que	296,132
Eyretechnics Ltd Ottawa Ont	61,980
Federal Reserve Bank of New York New York NY USA	8,864,372
Flight Safety Canada Ltd Montreal Que	736,322
Highland Helicopters Richmond BC	148,148
Humber College of Applied Arts and Technology Toronto Ont	66,692
Integrated Computer Systems Nepean Ont	203,967
Interlangues Language School Ottawa Ont	50,150
Lafleur Bosse and Assoc Bainsville Ont	129,379
L'école de langues G Caron Ltée Vanier Ont	74,357
McDonnell Douglas Electr Co Saint Charles Mi USA	60,840
MacLean and Associates Ottawa Ont	77,964
Massachusetts Institute of Technology Cambridge Mass USA	66,009
Memex Inf Technologies Ltd Ottawa Ont	52,480
Okanagan Helicopter Ltd Richmond BC	169,812
Oncourse Learning Centres Inc Ottawa Ont	176,987
Oracle Corp Canada Toronto Ont	61,200
Pan American World Airline Miami Fla USA	150,980
Government of Canada—Public Service Commission Ottawa Ont	629,068
Rochester Institute of Technology Rochester NY USA	58,849
Seneca College North York Ont	163,961
St Lawrence College Cornwall Ont	152,590
Standortkasse Wilhelmshaven Germany	107,513
Streitkrafteamt Germany	51,933
Survival Systems Ltd Dartmouth NS	84,000
Technical University of Nova Scotia Halifax NS	1,464,699
University of:	
Alberta Edmonton Alta	53,584
British Columbia Vancouver BC	83,090
Carleton Ottawa Ont	69,207
Dalhousie Halifax NS	133,775
McMaster Hamilton Ont	50,983
Manitoba Winnipeg Man	203,259

NATIONAL DEFENCE—*Continued*

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Ottawa, Ottawa Ont	79,081
Quebec Quebec Que	106,329
Queen's Kingston Ont	64,239
Toronto Toronto Ont	81,216
Western Ontario London Ont	88,097
Wang Canada Ltd Richmond Hill Ottawa Don Mills Ont	94,117
Other professional services $54,355,567—	
AASS Aerospace Inc Downsview Ont	473,847
A/D Computing Instruments Victoria BC	114,856
ADGA System International Ltd Ottawa Ont	213,689
Aercol Downsview Ont	52,489
Aetos International Training Group Inc Ottawa Ont	58,557
AIT Corporation Nepean Ont	163,319
Anachemia Canada Lachine Que	86,124
Andyne Computing Kingston Ont	166,220
Apt Radar Systems Ltd Surrey England	146,802
Arctec Canada Ltd Kanata Ont	95,560
Array Systems Computing Inc Downsview Ont	176,589
Arsenals Canada Le Gardeur Que	260,200
Artificial Intelligence Toronto Ont	67,750
Atlantis Flight Research Inc Woodbridge Ont	456,517
Atlantis Scientific Systems Group Nepean Ont	52,168
Atomic Energy of Canada Chalk River Ont	406,149
Audesyn Inc Edmonton Alta	221,877
Ballard Technologies Corp North Vancouver BC	109,946
Ballistech Systems Inc St-Bruno Que	1,014,830
Barrodale Computing Services Victoria BC	413,073
Bell Helicopter Textron St-Janvier Que	55,688
Bio Research Laboratories Ltd Senneville Que	104,642
Biokinetics & Associates Ltd Ottawa Ont	84,675
Boeing of Canada Winnipeg Man	888,946
Bomem Inc Ville de Vanier Que	662,023
Bristol Aerospace Ltd Winnipeg Man	311,648
Brome Laboratories Inc Cowansville Que	126,672
Canadair Ltd Montreal Que	428,534
Canadian Artificial Intelligence Corp Nepean Ont	59,000
Canadian Astronautics Ltd Ottawa Ont	428,164
Canadian Marconi Co Kanata Ont	314,825
Can Cent Adv Instrumentation Saskatoon Sask	71,547
Capital Applied Research Victoria BC	71,180
Chan Technologies Inc Kirkland Que	91,708
Combustion Dynamics Medicine Hat Alta	120,384
Com Dev Ltd Cambridge Ont	928,873
Communications Canada Ottawa Ont	6,800,627
Computing Devices Co Ottawa Ont	274,093
Craig O'Neil & Associates Halifax NS	144,147
CTF Systems Inc Port Coquitlam BC	104,601
Dalsa Inc Waterloo Ont	87,859
De Havilland Aircraft Co Downsview Ont	174,325
Digital Equipment of Canada Ltd Kanata Ont	138,564
DMR Group Inc Ottawa Ont	108,152
Domus Software Ottawa Ont	67,481
DY-4 Systems Inc Ottawa Ont	66,536
Dyna East Philadelphia Penn USA	66,960
EAC AMY & Sons Ltd Ottawa Ont	283,260
ECS Power Systems Inc Ottawa Ont	52,511
Electrofuel MFG Toronto Ont	75,000
Ernst Leitz Canada Ltd Midland Ont	122,649
Evans Computer Applications Halifax NS	56,034
Eyretechnics Ltd Ottawa Ont	596,222
Farrington Lockwood Co Ltd Ottawa Ont	468,318
Focal Marine Ltd Bedford NS	107,547
Fullerton Sherwood Engineering Ltd Mississauga Ont	89,715
George Engineering Ottawa Ont	178,497
Government of Canada—	
Communications Ottawa Ont	726,347
Fisheries and Oceans Ottawa Ont	85,000
Supply and Services Canada Ottawa Ont	1,191,120
G A Grant Scientific Consultants Ltd Nepean Ont	242,073
H G Engineering Ltd Etobicoke Ont	58,407
Hands Fireworks Inc Ottawa Ont	103,831
Hawker Siddeley Canada Ltd Toronto Ont	190,029
Hermes Electronic Ltd Dartmouth NS	495,373
High Tech Victoria BC	84,868
Honeywell Ltd Markham Ont	426,048
Horizons Technology Inc San Diego Calif USA	82,214
Industrial Formulators CDA Ltd Burnaby BC	62,219
Informission Ltée Ste-Foy Que	71,388
I P Sharp & Associates Ltd Ottawa Ont	696,332
Industries Valcartier Inc Valcartier Que	115,250
INRS-Énergie Varennes Que	153,981
Institut Armand Frappier Quebec Que	56,575
Intellitech Canada Ltd Ottawa Ont	38,730
Intera Technologies Ltd Calgary Alta	50,136
Interactive Circuits and Systems Ltd Ottawa Ont	163,215
Interscience Industries Group Victoria BC	127,660
Iotek Inc Halifax NS	108,621
J O Bernt & Associates Burlington Ont	104,642
James Hickling Management Consultants Ltd Ottawa Ont	88,834
Kelresearch Corporation Downsview Ont	165,026
Litton Systems (Canada) Ltd Etobicoke Ont	171,930
London Research & Development London Ont	110,000
MID Corporation Kanata Ont	52,273
MacDonald Dettwiler Richmond BC	177,519
Martec Ltd Halifax NS	428,107
Medipro Sciences Ltd Willowdale Ont	127,762
MEL Defence Systems Ltd Stittsville Ont	936,653
Miller Communications Systems Kanata Ont	67,200
Mining Resource Engineering Ltd Kingston Ont	646,787
Moniteq Ltd Concord Ont	173,857
Mount Sinai Hospital Toronto Ont	91,520
MPB Technologies Inc Dorval Que	939,632
National Research Council Ottawa Ont	2,237,898
Netherlands Ship Model Basin Wageningen Netherlands	354,520
Nova Scotia Research Foundation Dartmouth NS	107,376
NTT Systems Inc Don Mills Ont	127,563
Oceanroutes Canada Inc Bedford NS	51,986
Ontario Research Foundation Mississauga Ont	487,312
Optech Inc Downsview Ont	713,795
Optotek Ltd Ottawa Ont	142,644
Pall Canada Ltd Brockville Ont	378,600
The Pass Group Ottawa Ont	72,093
Peat Marwick and Partners Management Consultants Ottawa Ont	81,039
Pertronics Technology Inc Ottawa Ont	84,607
Philip A Lapp Ltd Toronto Ont	68,135
Pratt & Whitney Canada Inc Longueuil Que	297,434
Price Waterhouse Toronto/Ottawa Ont	140,500
Prior Data Sciences Ltd Kanata Ont	64,053
Quantic Electroscan Inc Winnipeg Man	72,451
Rayonics Scientific Inc Downsview Ont	55,845
Angus Read Cobourg Ont	298,443
Roy Ball & Associates Ottawa Ont	184,882
S & J Engineering Inc Scarborough Ont	65,354
STS Associates Westmount Que	110,928
Seimac Bedford NS	103,836
Signum System Inc Surrey BC	82,902
Software Kinetic Ltd Stittsville Ont	280,188
Somapro Ltée Montreal Que	98,092
Sonoquest/Advanced Ultrasonics Wellesley Hills MA USA	78,768
Spar Aerospace Ltd Toronto Ont	1,123,285
Sparton of Canada Ltd London Ont	818,386
Spectrum Engineering Corp Ltd Peterborough Ont	199,326
Synerlogic Inc Ottawa Ont	374,084
Systemhouse Inc Calgary Alta	50,350
Technical University of Nova Scotia Halifax NS	125,883
Techno Scientific Inc Woodbridge Ont	157,464
Telemus Electronic Systems Inc Nepean Ont	577,509
The Job Farm Ottawa Ont	114,562
Thomson-CSF Systems Canada Ltd Ottawa Ont	211,654
Ultra Lasertech Mississauga Ont	213,991
University of:	
Alberta Edmonton Alta	185,461
British Columbia Vancouver BC	522,880
Carleton Ottawa Ont	379,878
Concordia Montreal Que	128,162

NATIONAL DEFENCE—*Continued*

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Laval Ste-Foy Que	538,666
McGill Montreal Que	409,585
McMaster Hamilton Ont	392,353
Manitoba Winnipeg Man	141,244
Ottawa Ottawa Ont	989,939
Prince Edward Island Charlottetown PEI	54,861
Queen's Kingston Ont	886,802
Sherbrooke Sherbrooke Que	258,783
Toronto Toronto Ont	1,519,312
Waterloo Waterloo Ont	198,411
Western Ontario London Ont	104,313
Windsor Windsor Ont	57,976
York Downsview Ont	234,314
Varian Canada Inc Georgetown Ont	80,552
Vehicle Systems Dev Corp Nepean Ont	67,782
W R Davis Engineering Ltd Ottawa Ont	446,576
Wellesley Hospital Toronto Ont	113,169
Whitehead Research Consultants London Ont	50,000
Other services $207,087,682—	
Air Canada Winnipeg Man	433,042
Air Transport Association Ottawa Ont	612,585
Allgemeine Ortskrankenkasse Germany	527,754
Alphatext Ltd Ottawa Ont	89,216
Altec Ltd Medicine Hat Alta	526,188
Association Québécoise des Transporteurs Dorval Que	105,230
Atelier du Martin Pecheur Charlevoix Que	421,868
Atlantic Personnel Services Halifax NS	74,099
Atmospheric Environment Service Downsview Ont	9,001,537
Bale Holliday Waste Disposal North Bay Ont	90,295
Barbara Personnel Inc Ottawa Ont	60,013
Base Fund CFB Suffield Ralston Alta	108,558
Bee Clean Co of Canada Edmonton Alta/Calgary Alta/Regina Sask	731,809
Best Way Cleaning Co Ltd Wolfville NS	109,374
Better & Brighter Cleaning Corbeil Ont	59,652
Blache Waescherei Germany	57,092
Boaden Catering Ltd Mississauga Ont	265,537
Bradson Personnel Ottawa Ont	117,898
Bridgewater Laundry & Dry Cleaners Bridgewater NS	88,590
Brighton Laundry Toronto Ont	224,158
British Airways England	52,698
Browning & Ferris Industries Victoria BC/Medicine Hat Alta/Dartmouth NS/Winnipeg Man	675,285
Buanderie des Hotels Motels & Restaurant Inc Quebec Que	85,084
Burden's Janitorial Services Labrador	158,739
Burzer Germany	146,173
C & M Cleaning Ltd Belleville Ont	137,829
Can-Jan Inc Lasalle Que	198,451
Canada Safety Council Ottawa Ont	55,334
Canada Systems Group Ltd Ottawa Ont	877,188
Canadian Aircraft Products Richmond BC	83,418
Canadian Commercial Corporation Ottawa Ont	65,788
Canadian Forces Exchange Germany	78,967
Canadian Linen Supply Regina Sask	72,860
Capable Building Cleaning Ltd Fredericton NB	654,219
Carpet Masters Inc Alliston Ont	165,767
Charlotte Laundry St Andrews NB	116,216
Chermont Holdings Princeton BC	67,920
Civil Aviation Authority Scotland	184,417
Clean Care Ltd St John's Nfld	53,961
Collins Bay Institution Kingston Ont	73,194
Commercial Towel and Linen Supply Co Victoria BC	135,606
Commission scolaire de Chicoutimi Chicoutimi Que	128,735
Control Data Canada Ltd Mississauga Ont	100,333
Corp du Mont St-Sacrement Village Valcartier Que	266,903
Courtesy Disposal Inc Mississauga Ont	123,056
Crowntek Communications Inc Willowdale Ont	56,150
Crystal Building Services Etobicoke Ont	398,780
CVC Sercices Ltd Vancouver BC	77,218
Dalmar Foods Ltd Toronto Ont	799,857
Deluxe Cleaning Services Ltd Victoria BC	151,000
Dextraze les Buanderies Inc Granby Que	69,982
Digital Equipment of Canada Ottawa Ont	108,678
Domaine de la Jeunesse Inc Jonquière Que	296,499
Domco Food Svcs Ltd Don Mills Ont	314,762
Electro-Mecanik Inc Ste-Foy Que	200,927
Eurocontrol Belgium	670,948
Fabric Care Cleaners and Associates Ltd Edmonton Alta	279,393
Fairbairn Executive Service Ltd Ottawa Ont	81,190
Federal Reserve Bank of New York New York USA	958,803
Fortier Associates International Nisku Alta	426,778
Freemans Cleaning Windsor NS	105,795
Garnet Palmer Kingston NS	93,965
Gen Tec Inc Ste-Foy Que	65,955
Glacier Catering & Bar Service Victoria BC	258,154
Gosselin Salvage Ltd Wainwright Alta	72,505
Government of Canada—	
Canada Mortgage and Housing Corporation Ottawa Ont	62,070
Communications Canada Ottawa Ont	1,801,651
External Affairs Canada Ottawa Ont	341,634
Public Works Canada Ottawa Ont	2,015,592
Supply and Services Canada Ottawa Ont	74,075,079
Transport Canada Ottawa Ont	67,757
Groupe Admari Inc Quebec Que	384,670
GTG Remote Site Caterers Surrey BC	215,938
Guay Transports Inc St-Blaise Que	84,329
Helmut Schoch OHG Germany	86,582
Kelly Services Ltd Toronto Ont	119,771
Keltone Cleaners Chilliwack BC	75,855
Lacey Garbage Disposal Courtenay BC	146,777
Laidlaw Waste System Ltd Kitchener Ont/Edmonton Alta/Winnipeg Man	914,833
Landratsamt Ortenaukreis Germany	255,649
Les Nettoyeurs Extra Granby Que	67,792
Les Services d'Entretien CDJ Chicoutimi Que	56,028
Les Techniques de la Construction Chicoutimi Que	55,280
Ligue Navale de Cap-Chat Cap-Chat Que	590,745
MacCormack Camp Catering Vancouver BC	251,308
Manpower Temporary Services Ottawa Ont	128,722
Maritime Sanitation Services Ltd Moncton NB	236,018
Matiowski Management Ltd Gimli Man	294,936
MDM Precision Ste-Catherine Que	104,541
Mecart Inc St-Augustin Que	95,750
Metropolitan Maintenance London Ont	72,881
Miramichi Maintenance Chatham NB	83,879
Mittelbadisch Muellabfuhr Germany	809,403
Modern Building Cleaning Halifax NS/Fredericton NB/Winnipeg Man	1,373,351
Modern Cleaners & Launderers Ltd Toronto Ont	80,659
Moonlight Building Maintenance Ltd Richmond BC	87,890
Muc Air Services Germany	85,750
Mueller A Galabau Germany	57,677
Muelltransport Haag GMBH Germany	512,739
Nettoyeur Shefford Inc Granby Que	88,343
Nettoyeur Universel ENR Ville de la Baie Que	99,063
Network Personnel Inc Ottawa Ont	92,379
Northmount Food Services Ltd Vancouver BC	389,868
Otto's Garbage Haul Brandon Man	56,925
Oxford Building Cleaning Inc Winnipeg Man	183,360
P Ferland Teinturier ENR Quebec Que	192,913
Pacific Building Maintenance Ltd Richmond BC	110,376
Pacific Coast Cleaners Courtenay BC	85,693
Parsons Cleaners Belleville Ont	119,474
Paul Pollack Personnel Ltd Ottawa Ont	62,180
Perth Services Ltd Winnipeg Man/Brandon Man/Kenora Ont/Thunder Bay Ont	290,621
Phils Janitor Service Mission BC	102,327
Point Gebaudere (GMBH) Germany	63,500
Pollack Personnel Ottawa Ont	62,622
Precision Processing Ottawa Ont	146,978
Printel Corp Hull Que	182,042
Printz Faerberei Germany	375,468
Queen's University Kingston Ont	271,326
Queloz & Associates Inc Ancienne-Lorette Que	153,711
Quinte Sanitation Services Ltd Belleville Ont	205,234
Sani Building Maintenance Ltd Edmonton Alta	108,621

NATIONAL DEFENCE—*Concluded*

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Sani John Inc Stoneham Que	78,479
Sani-Mobile Inc St David Que	71,471
Schlichting GMBH Germany	50,549
Service Sanitaire Champlain Ste-Foy Que	185,586
Services Alimentaires CVC Montreal Que	491,929
Sharon Electronics Ltd Ottawa Ont	129,261
Sheppards Laundry & Dry Cleaners Happy Valley Nfld	89,024
Somapro Ltée Montreal Que	83,966
Specialty Laundry Services London Ont	64,352
SPI Consultants Ottawa Ont	83,598
Standortkasse Sigmaringen Germany	231,446
Sun Disposal Corp Aldergrove BC	107,003
Sussex Informatics Ltd Ottawa Ont	239,940
TES Contract Services Inc Toronto Ont	78,368
Technican International Support Services Ottawa Ont	66,701
Terod Enterprises Deep River Ont	204,000
The Job Farm Ottawa Ont	50,939
The 500 Selection Services Ltd Ottawa Ont	214,049
Time Air (1982) Ltd Lethbridge Alta	763,963
Township of Alice and Fraser Petawawa Ont	59,664
Transport Sanitaire Caron Inc Chicoutimi Que	51,994
Tricil Ltd Kingston Ont/Regina Sask	269,920
Turnelle Productions Inc Ottawa Ont	120,491
University of Victoria Victoria BC	73,141
Upper Valley Disposal Pembroke Ont	205,021
Utlas International Canada Toronto Ont	81,660
Valcom Ltd Ottawa Ont	119,197
Valley Caterers Arnprior Ont	222,504
Victor Temporary Services Ottawa Ont	94,210
Ville de St-Hubert St-Hubert Que	89,937
Wendy's Reliable Ltd Halifax NS	141,276
West End Cleaners Pembroke Ont	67,500
Western Linen Supply Co Ltd Calgary Alta	57,842
White Star Laundry Summerside PEI	68,545
Work Wear Corp of Canada Ltd Toronto Ont/Ottawa Ont	154,274
York University Downsview Ont	264,811

NATIONAL HEALTH AND WELFARE $125,549,880

Department $125,186,696

DEPARTMENTAL ADMINISTRATION PROGRAM $6,042,857

Accounting services $388,752—

Government of Canada—Supply and Services Ottawa Ont	169,305
Manitoba Health Organization Winnipeg Man	153,378

Collection agency services $2,532

Computer services (informatic) $605,021—

Dataline Toronto Ont	144,195
Synerlogic Ottawa Ont	88,556

Health and welfare services $14,335

Protection services $259,072—

Canadian Corps of Commissionaires Ottawa Ont	259,072

Scientific services (including research) $184

Training and educational services—Public servants $311,424—

Government of Canada—Public Service Commission Ottawa Ont	123,010

Other professional services $3,324,220—

AMS Management Systems Ottawa Ont	280,663
D Archibald Toronto Ont	50,813
DPA Group Fredericton NB	70,635
Dalhousie University Halifax NS	52,000
Decima Research Toronto Ont	83,284
Quantec Research Ltd Greensville Ont	63,000
Resomax Management Ltd Ottawa Ont	117,238
SRI Canada Ltd Ottawa Ont	202,025
Université du Québec Montreal Que	93,330
University of:	
Toronto Toronto Ont	51,961
Western Ontario London Ont	70,444
Montreal Montreal Que	64,711

Other services $1,137,317—

Bradson Personnel Ottawa Ont	65,179
Government of Canada:	
Supply and Services Canada Ottawa Ont	449,333
Quantum Montreal Que	57,777
The 500 Selection Services Ltd Ottawa Ont	103,356
Victor Temporary Services Ottawa Ont	59,174

HEALTH SERVICES AND PROMOTION PROGRAM $5,131,125

Accounting services $41,719

Computer services (informatic) $64,355

Engineering services (including research) $1,035

Legal services $2,732

Scientific services (including research) $3,453,967—

Building Diagnostic Inc Montreal Que	62,636
Continental Golin Harris Communications Inc Toronto Ont	78,988
DPA Group Inc Fredericton NB	98,425
Gallup Canada Inc Toronto Ont	229,900
Government of Canada—Supply and Services/Canadian Government Film and Video Centre Ottawa Ont	303,877
Infocentre Network Toronto Ont	76,309
Intertask Ltd Ottawa Ont	52,372
Interweb Inc Boucherville Que	56,351
Manifest Communications Inc Toronto Ont	112,017
J Phillip Nicholson Policy and Management Consultants Inc Ottawa Ont	262,832
Small and Assoc Goodwood Ont	50,000
Strachan Assoc Ottawa Ont	89,910
Systemhouse Inc Ottawa Ont	50,599
Wilson Young and Assoc Inc Ottawa Ont	162,205

Training and educational services—Public servants $82,487

Other professional services $183,261

Other services $1,301,569—

Data General (Canada) Inc Mississauga Ont	120,510
Government of Canada—Supply and Services Ottawa Ont	633,962

SOCIAL SERVICES PROGRAM $2,095,105

Accounting services $804,513—

Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont	789,019

Computer services (informatic) $28,041

Legal services $83

Training and educational services—Public servants $25,906

Other professional services $523,616—

Decima Research Toronto Ont	62,284
R G Rogers and Assoc Oakville Ont	90,156

NATIONAL HEALTH AND WELFARE—*Continued*

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Other services $712,946—	
Canada Systems Group Ltd Ottawa Ont	351,489
Government of Canada—National Film Board Ottawa Ont	158,183
Miss Hall's Personnel Service Ottawa Ont	63,417

MEDICAL SERVICES PROGRAM $82,579,369

Accounting services $395,337—	
Government of Northwest Territories Yellowknife NWT	393,717
Computer services (informatic) $233,374	
Engineering services (including research) $8,100	
Health and welfare services $69,967,434—	
Alberta Hospital Edmonton Alta	488,239
Alberta Hospital and Medical Care Edmonton Alta	6,621,205
B J Anderson Cardston Alta	74,525
K R Asahina Hazelton BC	92,064
Ashern Dental Centre Ashern Man	50,608
Associated Radiologists Edmonton Alta	56,077
Kweiss Baffoe The Pas Man	74,790
Baker Memorial Centre Calgary Alta	70,081
J Boyko Ste Rose du Lac Man	94,714
I Bruce Winnipeg Man	87,851
Cardston Municipal Hospital Cardston Alta	69,619
J M Chan Cornwall Ont	53,614
J Chan Winnipeg Man	94,668
R Chrusch Powerview Man	64,911
M Ciric Winnipeg Man	69,884
Clinic Optical Dispensary Winnipeg Man	75,912
D J P Crane Caledonia Ont	192,064
W K Danielson Bella Coola BC	59,790
Delta House Inuvik NWT	165,795
Direct Dental Services Inuvik NWT	66,450
A Drabitt Victoria BC	95,760
B Duncan Oshweken Ont	123,561
Fort McMurray and District Health Unit Fort McMurray Alta	186,202
D Gaudes Winnipeg Man	66,014
Government of the Northwest Territories Yellowknife NWT	330,655
Grace Hospital Vancouver BC	91,810
Greater Victoria General Hospital Victoria BC	84,579
B Harper Little Current Ont	56,558
Hay River Dental Clinic Hay River NWT	187,682
Health Sciences Centre Winnipeg Man	85,535
High Level Community Health Center High Level Alta	82,647
A N Hokhold Fort St James BC	105,982
Hospital for Sick Children Toronto Ont	62,681
G B Houston Waglisla BC	53,892
R A Huszar Lethbridge Alta	124,997
Inuvik Dental Clinic Inuvik NWT	109,060
A W Jones Calgary Alta	94,497
Kakawis Family Development Centre Tofino BC	54,087
D K Kalra Vancouver BC	57,233
S N King Thompson Man	120,235
Klondyke Dental Clinic Whitehorse YT	125,494
Leos Denture Clinic Winnipeg Man	126,192
McGill University Montreal Que	196,741
Medical Care Plan Premiums Victoria BC	3,514,103
Metropolitan Dental Group Winnipeg Man	52,555
Michener Centre Red Deer Alta	603,506
Nightingale Nursing Group Saskatoon Sask	51,307
R Nowak Winnipeg Man	78,570
Ontario Blue Cross Don Mills Ont	18,959,723
Ontario Dental Association Toronto Ont	215,438
Open Arrow Clinic Winnipeg Man	58,143
Para-Med Health Services Vancouver BC	69,391
F H Pyde Prince Rupert BC	61,575
Queen's University Kingston Ont	1,039,397
I Radeka Winnipeg Man	123,955
River Optical Portage La Prairie Man	63,732
Round Lake Treatment Centre Vernon BC	125,405
Sanitorium Board of Manitoba Winnipeg Man	102,319
Saskatchewan Health Dental Plan Regina Sask	737,140
St John Ambulance Yellowknife NWT	94,431
Stanton Yellowknife Hospital Yellowknife NWT	329,919
T A Kasper and Associates Edmonton Alta	68,020
University of Saskatchewan Northern Medical Services Saskatoon Sask	493,708
University of:	
Alberta Edmonton Alta	232,983
Manitoba Winnipeg Man	3,723,824
Toronto Toronto Ont	1,606,627
Western Ontario London Ont	208,544
Vancouver General Hospital Vancouver BC	88,416
A Visaria Winnipeg Man	95,770
K C Walters Vancouver BC	54,305
Whitehorse Dental Clinic Whitehorse YT	63,532
Whitehorse Medical Clinic Whitehorse YT	50,050
A R Wilson Masset BC	57,310
Yellowknife Dental Clinic Yellowknife NWT	112,029
J D Zucchiatti Terrace BC	54,181
Legal services $7,052	
Protection services $516,643—	
Moose Band Development Corporation Moose Factory Ont	301,312
North Site Security Winnipeg Man	104,087
Scientific services (including research) $54,776	
Training and educational services—Public servants $783,691—	
Dalhousie University Halifax NS	273,239
Other professional services $1,935,914—	
AMS Management Systems Canada Ottawa Ont	158,767
Leiren Werker Vancouver BC	62,000
Nightingale Nursing Group Saskatoon Sask	86,229
The General Synod of the Anglican Church of Canada Toronto Ont	150,000
Other services $8,677,048—	
Canada Catering Co Ltd Toronto Ont	847,140
Canada Systems Group Ltd Ottawa Ont	2,415,781
Government of Canada—Department of Supply and Services Ottawa Ont	987,623
Government of the Northwest Territories Yellowknife NWT	344,602
Intake Management Winnipeg Man	342,744
Inuvik Laundry & Drycleaning Ltd Inuvik NWT	100,860
Ralston Construction Ltd North Bay Ont	615,585
Sioux Lookout General Hospital Sioux Lookout Ont	71,905
Temporarily Yours Vancouver BC	98,588
VS Services Toronto Ont	348,557

HEALTH PROTECTION PROGRAM $18,259,517

Computer services (informatic) $326,310	
Engineering services (including research) $87,347	
Health and welfare services $6,880	
Legal services $8,695,152—	
Baker Newby and Co Chilliwack BC	80,889
Brewer MacPherson and Quinn Fredericton NB	104,730
IB Cowan Mississauga Ont	117,785
Crampton Brown and Arndt Terrace BC	102,576
HA Dale Toronto Ont	75,176
Doig Bailey McLean Greenbank and Murdock Burnaby BC	163,809
Fortier Leblanc and Poulson Sudbury Ont	52,704
Fowler Rose and Pike St John's Nfld	127,495
Goodwind and Ellsworth Moncton NB	66,458
Gordon Smith and McCrimmon Medicine Hat Alta	60,278

NATIONAL HEALTH AND WELFARE—*Concluded*

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Goult McElmoyle and McKinnon Victoria BC	107,257
Heather Sadler and Jenkins Prince George BC	59,088
Jones Emery and MacDonald Victoria BC	251,651
IF Kaatz Kamloops BC	123,145
Kinsman and Co Penticton BC	122,157
Lakes Straith and Rodgers Vancouver BC	50,675
MacCallum Douglas and McIntyre Langley BC	83,694
Mousseau Law Firm Windsor Ont	53,194
Murray and Courtis Thunder Bay Ont	160,602
Nundal Cherrington Easingwood and Kearl Fort Langley BC	133,602
D Pickering St Catharines Ont	50,669
Ramsay Thompson and Lampman Nanaimo BC	86,216
Rendek Kaufman and Embury Regina Sask	82,486
Scales Jenkins and McQuaid Charlottetown PEI	102,949
Scott and Smith Calgary Alta	72,046
Shirkey Ottenbreit and McIntyre Regina Sask	61,497
Walsh and Young Calgary Alta	378,730
MF Woolcott Waterloo Ont	57,352
Protection services $614,549—	
Canadian Corps of Commissionaires:	
Montreal Que	63,277
Ottawa Ont	421,990
Toronto Ont	70,740
Scientific services (including research) $2,903,899—	
Barringer Magenta Rexdale Ont	69,500
Bio Research Laboratory Senneville Ont	77,600
British Columbia Research Vancouver BC	65,400
Concord Scientific Downsview Ont	172,912
Harvard University Boston Mass USA	78,318
Institut Armand Frappier Laval Que	89,400
Labstat Incorporated Kitchener Ont	247,566
McMaster University Hamilton Ont	61,618
Manitoba Cancer Treatment and Research Foundation Winnipeg Man	64,544
Mann Testing Laboratories Ltd Mississauga Ont	52,000
Natural Sciences and Engineering Research Council of Canada Ottawa Ont	193,166
Simon Fraser University Burnaby BC	53,904
University of Ottawa Ottawa Ont	149,648
University of Waterloo Waterloo Ont	125,632
Versar Inc Springfield Va USA	84,819
Training and educational services—Public servants $261,496	
Other professional services $983,993—	
Canadian Public Health Association Ottawa Ont	69,030
National Film Board Toronto Ont	50,000
SK/CF Inc Ottawa Ont	98,815
Other services $4,379,891—	
Barbara Personnel Inc Ottawa Ont	91,579
Canada Systems Group Ottawa Ont	860,626
Decom Systèmes de Rebuts Médicaux Gatineau Que	211,610
Government of Canada:	
Public Works Canada Ottawa Ont	1,498,143
Supply and Services Ottawa Ont	509,445
Network Personnel Inc Ottawa Ont	50,131
Pollack Personnel Ltd Ottawa Ont	59,861
Victor Temporary Services Ottawa Ont	76,206
INCOME SECURITY PROGRAM $7,016,761	
Computer services (informatic) $3,100,865—	
Government of Canada—Supply and Services Hull Que	2,771,144
Polaris Toronto Ont	143,200
Systems Network Inc Ottawa Ont	141,388
Health and welfare services $1,078,738—	
Workers' Compensation Board Toronto Ont	68,580
Legal services $50,669	
Protection services $81,352—	
Canadian Corps of Commissionaires Quebec Que	81,295
Training and educational services—Public servants $74,603	
Other professional services $969,780—	
AMS Management Systems Ottawa Ont	125,183
Kent G Cook Whitby Ont	73,728
Environics Research Group Toronto Ont	60,000
Government of Canada—Supply and Services Hull Que	76,126
Systems Network Inc Ottawa Ont	54,051
Woods Gordon Toronto Ont	425,000
Other services $1,660,754—	
Canada Systems Group Ottawa Ont	1,192,992
Government of Canada—Supply and Services Hull Que	149,721
FITNESS AND AMATEUR SPORT PROGRAM $795,917	
Accounting services $25,250	
Computer services (informatic) $12,245	
Legal services $14,594	
Protection services $5,160	
Training and educational services—Public servants $19,542	
Other professional services $272,461—	
Sportcom International Inc Ottawa Ont	53,000
Other services $446,665—	
Hyatt Regency Hotel Vancouver BC	64,870
XV OLYMPIC WINTER GAMES PROGRAM $3,266,045	
Computer services (informatic) $1,775	
Legal services $7,806	
Training and educational services—Public servants $1,766	
Other professional services $2,576,815—	
A Dostaler Gatineau Que	57,800
Palmer Jarvis and Assoc Calgary Alta	218,861
Participaction Toronto Ont	1,229,000
Other services $677,883—	
Government of Canada—Department of National Defence Ottawa Ont	279,314
Medical Research Council $363,184	
Protection services $4,358	
Training and educational services—Public servants $9,822	
Other professional services $233,527—	
The Association of Canadian Medical Colleges Ottawa Ont	144,900
Other services $115,477	

NATIONAL REVENUE $48,744,305

Customs and Excise $27,446,345	$
Computer services (informatic) $22,500	
Engineering services (including research) $101,081—	
Public Works Canada Ottawa Ont	84,149
Health and welfare services $152,108—	
C F Consultants Montreal Que	143,138
Legal services $308,736	
Protection services $1,158,326—	
Canadian Corps of Commissionaires Montreal Que	656,653
Mohawk Council of Akwesasne Cornwall Ont	260,043
National Protective Service Company Ltd Ottawa Ont	150,094
Pinkerton's of Canada Ltd Ottawa Ont	63,959
Scientific services (including research) $196,059—	
Barringer Research Ltd Rexdale Ont	139,737
Training and educational services—Non-public servants $7,076	
Training and educational services—Public servants $887,237—	
Barry McLoughlin Assoc Inc Ottawa Ont	77,977
Canadian English Language Centre Toronto Ont	58,800
Centre des Langues Feuille d'érable Ltée Ottawa Ont	226,681
Public Service Commission Ottawa Ont	94,357
Other professional services $959,796—	
H S T Information Systems Ltd Ottawa Ont	75,979
Health and Welfare Canada Ottawa Ont	57,126
Market Facts of Canada Ltd Toronto Ont	62,850
Stevenson Kellogg Ernst Whinney Ottawa Ont	72,000
Touche Ross Management Consultants Ottawa Ont	202,738
Other services $23,653,426—	
Automation Centre of Ottawa Ottawa Ont	4,407,522
Barbara Personnel Inc Ottawa Ont	55,439
Canada Post Corporation Ottawa Ont	192,690
CGI Information Systems and Management Consultants Ottawa Ont	1,631,164
Crawley and McCraken Ltd Montreal Que	107,822
Crowntek Inc Markham Ont	1,984,090
CYBIT Corp Ltd Munster Ont	55,489
Datacap Ltd Ottawa Ont	175,046
Department of Regional Industrial Development Ottawa Ont	133,440
Federal Systems of Canada Ottawa Ont	211,836
G E A C Canada Ltd Markham Ont	172,639
Hartt and Page Ltd Ottawa Ont	742,020
Honeywell Bull Ltd Ottawa Ont	644,900
H S T Information Systems Ltd Ottawa Ont	809,843
International Simultaneous Translation Services Ltd Montreal Que	57,784
Intertask Ltd Ottawa Ont	79,104
Iota Consulting Ltd Nepean Ont	397,272
Laurier Group Ottawa Ont	61,354
Lemmex and Associates Ltd Ottawa Ont	138,511
Les services alimentaires C V C Inc Montreal Que	290,470
Loecus Informatics Inc Ottawa Ont	66,939
Marchand J and Johnston J Ottawa Ont	50,000
Maxima Computer Consultants Ltd Toronto Ont	135,677
Ottawa Personnel Consultants Ottawa Ont	66,017
Polaris Computer Systems Ltd Toronto Ont	1,715,174
Protocols Standards and Communications Ottawa Ont	116,840
Public Works Canada Ottawa Ont	399,265
Q L Systems Ltd Kingston Ont	325,789
Quantum Information Resources Ltd Ottawa Ont	145,433
Roland Carrier and Assoc Ottawa Ont	97,525
Royal Canadian Mounted Police Ottawa Ont	251,018
Sharon Professional Services Ottawa Ont	329,514
Silico Computer Systems Ltd Nepean Ont	321,393
S P I Consultants Ottawa Ont	345,989
S R I Canada Ltd Ottawa Ont	203,813
Supply and Services Canada Ottawa Ont	1,121,740
Synerlogic Inc Ottawa Ont	116,199
Systematix Consultants Inc Ottawa Ont	145,693
Systemhouse Inc Ottawa Ont	110,119
Systems Network Inc Ottawa Ont	479,096
The 500 Selection Services Ltd Ottawa Ont	88,862
Ultracom Consulting Services Ltd Ottawa Ont	741,924
Veritaaq Technology House Inc Ottawa Ont	927,475
V I S T A Services Ltd Ottawa Ont	56,872
Watt Letter Services London Ont	54,242
Wilcom Systems Kanata Ont	241,608
York Advertising Ltd Ottawa Ont	80,506

Taxation $21,297,960	$
Accounting services $77,724	
Computer services (informatic) $9,900	
Engineering services (including research) $43,910	
Health and welfare services $502,432	
Legal services $1,555,471—	
Bennett Jones Calgary Alta	78,925
Clark Drummie & Company Saint John NB	81,358
Clarkson Gordon Inc Halifax NS	50,244
Federal Court of Canada Ottawa Ont	54,090
Ogilvy Renaud Montreal Que	82,522
Palmer O'Connell Leger Roderick Glennie Saint John NB	124,486
Protection services $3,669,508—	
BC Corps of Commissionaires Vancouver BC	414,665
Canadian Corps of Commissionaires:	
Jonquière Que	274,145
Montreal Que	85,091
Ottawa Ont	297,140
Quebec Que	203,599
Ste-Foy Que	299,058
St John's Nfld	279,660
Toronto Ont	190,866
Winnipeg Man	350,887
National Protective Service Co Ltd Ottawa Ont	255,385
Pinkerton's of Canada Ltd Ottawa Ont	573,946
Scientific services (including research) $3,713,024—	
J Bradley Calgary Alta	83,671
Cavalier Information Technology North Gower Ont	57,383
Collin Dicenzo Toronto Ont	62,950
Faintuck Arnold & Assoc Ltd Ottawa Ont	59,980
Georges Gantcheff Montreal Que	52,486
Humanitech Inc Ottawa Ont	54,179
DJ Jones S Burnaby BC	140,983
GK Narsted Lachine Que	55,125
Ontario Cad/Cam Toronto Ont	59,539
Claude Papion & Associates Inc Dollard-des-Ormeaux Que	58,928
Qualprotech Inc Toronto Ont	56,238
Robertson Nickerson Ltd Ottawa Ont	95,829
Training and educational services—Public servants $1,149,168—	
Public Service Commission of Canada Ottawa Ont	112,145
Other professional services $2,221,189—	
ARA Consultants Toronto Ont	51,008
Deltranik Inc Hull Que	50,477

NATIONAL REVENUE—*Concluded*

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DMR Group Inc Ottawa Ont	103,063
Exocom Systems Corp Ottawa Ont	50,940
Information Systems Group Consultants Ltd Ottawa Ont	114,270
Barry McLoughlin Assoc Inc Ottawa Ont	71,676
Peat Marwick Management Consulting Group Ottawa Ont	112,800
PBSC Training Winnipeg Man	75,345
SHL Systemhouse Inc Ottawa Ont	161,919
Silico Computer Systems Ltd Nepean Ont	92,855
SNI Systems Network Inc Ottawa Ont	97,600
Supply and Services Canada Ottawa Ont	189,910
University of Ottawa Ottawa Ont	71,541
Other services $8,355,634—	
Beacon Services Coquitlam BC	64,525
Canada Employment and Immigration Ottawa Ont	2,533,000
Canada Post Corporation Ottawa Ont	385,625
Crowntek Inc Markam Ont	236,228
Evimbec Ltée Ste-Foy Que	61,045
H & L Messenger Inc Orleans Ont	51,150
Harrington Temporary Services Ottawa Ont	108,323
Justice Dept Ottawa Ont	482,260
Staffing Consultants Ottawa Ont	57,244
Supply and Services Canada Ottawa Ont	2,193,119
Temporarily Yours Vancouver BC	53,514

PARLIAMENT $7,701,395

The Senate $1,264,379

Training and educational services—Non-public servants $5,793

Training and educational services—Public servants $32,981

Other professional services $731,224—

C G Management Ottawa Ont	66,862
House of Commons Ottawa Ont	64,490
International Simultaneous Translation Services Montreal Que	51,368
Library of Parliament Ottawa Ont	66,679
Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont	262,053

Other services $494,381—

Parliamentary Restaurant Ottawa Ont	52,150

House of Commons $5,863,470

Accounting services $7,650

Computer services (informatic) $123,916

Legal services $10,723

Protection services $37,753

Training and educational services—Public servants $392,559—

The Gérard Caron School of Languages Ltd Vanier Ont	61,050

Other professional services $4,193,887—

Communications Canada Ottawa Ont	72,172
D Cuthbertson Ottawa Ont	70,000
Dean Clay Assoc Kanata Ont	71,629
Department of Regional Industrial Expansion Ottawa Ont	50,000
Dr R J Jackson Ottawa Ont	61,200
McCarthy & McCarthy Toronto Ont	133,041
Parliamentary Centre for Foreign Affairs & Foreign Trade Ottawa Ont	340,111
Paul Audley & Assoc Ltd Toronto Ont	122,063
Peat Marwick Ottawa & Toronto Ont	94,700
Prevision Prospective Inc Ottawa Ont	70,000
Secretary of State of Canada Ottawa Ont	201,615

Other services $1,096,982—

Bradson Personnel Ottawa Ont	145,883
Network Personnel Inc Ottawa Ont	148,212
Parliamentary Restaurant Ottawa Ont	176,676

Library of Parliament $573,546

Accounting services $43,120

Computer services (informatic) $12,000

Legal services $13,894

Training and educational services—Public servants $20,083

Other professional services $122,317

Other services $362,132—

National Library of Canada Ottawa Ont	173,422

PRIVY COUNCIL $11,747,774

Department $6,648,428

PRIVY COUNCIL $5,818,219

Accounting services $106,000—

Supply and Services Canada Ottawa Ont	106,000

Computer services (informatic) $2,245,890—

Associates Consulting Services Ottawa Ont	93,790
Atkinson Tremblay and Assoc Ottawa Ont	304,912
Canada Systems Group Ltd Ottawa Ont	150,502
DMR Group Inc Ottawa Ont	91,762
Federal Systems of Canada Ltd Ottawa Ont	71,450
Hexagon Computer Systems Inc Ottawa Ont	129,810
HST Information Systems Ltd Ottawa Ont	95,625
IOTA Consulting Ltd Ottawa Ont	93,883
ISG Consultants Ltd Ottawa Ont	74,925
Laurier Group of Systems and Management Consultants Inc Ottawa Ont	247,617
Loecus Informatic Inc Ottawa Ont	276,806
Nutat Technologies Inc Ottawa Ont	191,999

Legal services $58,008

Protection services $643,817—

Canadian Corps of Commissionaires Ottawa Ont	642,347

Training and educational services—Public servant $153,641

Other professional services $619,097—

Grey Clark Shih and Assoc Ottawa Ont	71,900
Lian Public Affairs Montreal Que	77,000

Other services $1,991,766—

Barbara Personnel Inc Ottawa Ont	138,849
Bradson Personnel Ottawa Ont	84,859
Network Personnel Inc Ottawa Ont	173,442
Ottawa Personnel Consultants Ottawa Ont	79,118
Press News Ltd Toronto Ont	56,435
Supply and Services Canada Ottawa Ont	55,793
TES Contract Services Inc Toronto Ont	71,970
Victor Temporary Services Ottawa Ont	131,937

PRIVY COUNCIL—*Concluded*

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COMMISSION ON INQUIRY INTO CERTAIN MATTERS ASSOCIATED WITH THE WESTBANK INDIAN BAND $485,306		
Accounting services $87,066—		
Kinsey and Company Vancouver BC	84,125	
Legal services $233,957—		
John Rowan Vancouver BC	153,638	
Donald M Smith Vancouver BC	56,517	
Other professional services $108,350—		
John Hall Vancouver BC	88,500	
Other services $55,933		
COMMISSION OF INQUIRY INTO THE FACTS OF ALLEGATIONS OF CONFLICT OF INTEREST CONCERNING THE HONOURABLE SINCLAIR M STEVENS $326,383		
Legal services $201,510—		
Gowling and Henderson Toronto Ont	117,527	
Ruby and Edwardh Toronto Ont	50,850	
Other professional services $52,537		
Other services $72,336		
COMMISSION OF INQUIRY ON WAR CRIMINALS $7,729		
Legal services $337		
Protection services $6,913		
Other services $479		
ROYAL COMMISSION ON THE ECONOMIC UNION AND DEVELOPMENT PROSPECTS FOR CANADA $1,062		
Other services $1,062		
ROYAL COMMISSION ON THE "OCEAN RANGER" MARINE DISASTER $9,729		
Other professional services $9,729		
Canadian Intergovernmental Conference Secretariat $655,313		
Protection services $38,699		
Training and educational services—Public servants $8,745		
Other professional services $105,390		
Other services $502,479—		
Government of Newfoundland and Labrador St John's Nfld	83,775	
Chief Electoral Officer $1,070,646		
Accounting services $8,983		
Legal services $176,280—		
Carter & McCombs Barristers Toronto Ont	86,505	
Borden & Elliott Toronto Ont	56,496	
Protection services $350		
Training and educational services—Public servants $15,878		
Other professional services $597,554—		
CGI Ottawa Ont		393,944
Other services $271,601		
Commissioner of Official Languages $1,631,863		
Accounting services $12,750		
Computer services (informatic) $28,164		
Legal services $45,533		
Protection services $4,159		
Training and educational services—Public servants $35,102		
Other professional services $910,921—		
Acart Graphic Services Inc Ottawa Ont		80,696
Alphascript Ltée Ottawa Ont		68,180
Generations Research Inc Toronto Ont		94,639
Living Dimensions Ltd Perth Ont		73,739
Newlove J Ottawa Ont		63,028
Department of Supply and Services/Bureau of Management Consulting Ottawa Ont		62,423
Other services $595,234		
Economic Council of Canada $858,463		
Training and educational services—Public servants $52,566		
Other professional services $568,707—		
Conference Board of Canada Ottawa Ont		93,909
M Decter Winnipeg Man		79,348
A Schmitz Saskatoon Sask		330,614
Other services $237,190		
Public Service Staff Relations Board $469,391		
Accounting services $17,497		
Computer services (informatic) $18,162		
Training and educational services—Public servants $32,706		
Other professional services $197,441		
Other services $203,585—		
Canada Systems Group Ottawa Ont		98,722
Security Intelligence Review Committee $413,670		
Legal services $154,741		
Training and educational services—Public servants $1,000		
Other professional services $219,624—		
Ronald Atkey Toronto Ont		58,250
Other services $38,305		

PUBLIC WORKS $311,472,579

Department $311,472,579

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SERVICES PROGRAM $126,124,296	
Accounting services $45,950	
Collection agency services $141	
Computer services (informatic) $9,128,152—	
ADGA Ltd Ottawa Ont	198,890
Array Professionals Canada Ottawa Ont	596,324
Automation Centre of Ottawa Ottawa Ont	133,539
Canada Systems Group Ltd Ottawa Ont	361,737
Computer Partners Toronto Ont	50,000
Comtek Datasystems Ltd Kanata Ont	632,799
Coopers & Lybrand Ottawa Ont	287,203
Crowntek Inc Markham Ont	130,478
Data General (Canada) Inc Toronto Ont	221,403
Datacap Ltd Ottawa Ont	200,159
Delta EDP Systems Kanata Ont	511,612
Exocom Systems Corp Ottawa Ont	85,140
Hexagon Computer Systems Inc Ottawa Ont	499,363
HST Information Systems Ltd Ottawa Ont	139,963
Idon Corp Ottawa Ont	83,500
LGS Data Processing Consultants Inc Ottawa Ont	51,117
Laurier Group of Systems and Management Consultants Inc Ottawa Ont	59,540
Linktek Corp Ottawa Ont	54,560
Newven Consulting Group Inc Ottawa Ont	176,218
Northey Smith & Assoc Kanata Ont	67,575
Nutat Technologies Inc Ottawa Ont	90,680
Polaris Computer Systems Ltd Toronto Ont	386,291
Roland Carriere & Assoc Ottawa Ont	263,857
SHL Systemhouse Inc Ottawa Ont	1,230,156
Silico Computer Systems Ltd Nepean Ont	126,318
Silmac Silver Management Ottawa Ont	59,950
Siricon Montreal Que	52,000
Software Kinetics Ltd Stittsville Ont	70,621
Somapro Ltee Ottawa Ont	610,035
Synerlogic Inc Ottawa Ont	265,636
S&S Software Ltd Ottawa Ont	147,207
Engineering services (including research) $47,991,731—	
Acres International Ltd Halifax NS	115,000
Adamson Associates Toronto Ont	749,169
Allward & Gouinlock Architects Don Mills Ont	604,804
Atlantic GeoDrilling Ltd St John's Nfld	95,417
Beaton Sheppard & Assoc Ltd St John's Nfld	361,706
BFL Consultants St John's Nfld	229,200
Breivik Scorgie Wasylko London Ont	59,721
Burns Fry Ltd Toronto Ont	80,000
Candaplan Group Inc Hamilton Ont	486,590
Centre for Cold Ocean Resources Engineering St John's Nfld	50,007
CGP Architects New Westminster BC	148,043
Chislett Hawco Kings & Assoc St John's Nfld	51,945
Coles Associates Ltd Charlottetown PEI	68,537
Construction Glorial Inc Gatineau Que	120,653
Crippen Consultants Vancouver BC	71,140
Cumming-Cockburn & Assoc Willowdale Ont	74,510
Deleuw-Angus Ottawa Ont	61,713
Dunlop Farrow Aitken Cansfield Inc Toronto Ont	226,006
Duschenes & Fish & Neil & Gunter Ltd in Partnership Saint John NB	341,424
Eastcan Consultants Ltd Moncton NB	51,373
Eastern Designers Fredericton NB	55,969
Ed Miner Cartage Ottawa Ont	60,355
Energy Mines & Resources Dartmouth NS	650,000
Energy Watch Systems Ltd Charlottetown PEI	166,320
Erdmann W Knaack Architect Owen Sound Ont	51,000
F G Bercha & Associates Calgary Alta	84,784
Fellows & Co Fredericton NB	215,167
Fiander-Good Assoc Ltd Halifax NS	61,000
Frank Leighton P Eng Consulting Engineer West Vancouver BC	69,192
G E Bemi & Pye & Richards Ottawa Ont	503,190
Geocor Engineering Inc Kingston Ont	53,200
Geotechnical Resources Ltd Calgary Alta	155,551
Geo-Analysis Kanata Ont	258,371
Giffels Associates Limited Rexdale Ont	315,809
Government of Canada—	
National Research Council Ottawa Ont	90,463
Public Works Canada Ottawa Ont	50,909
Public Works Canada—A & E Services Ottawa Ont	441,361
H H Angus & Associates Ltd Don Mills Ont	45,693
Hay & Company Consultants Vancouver BC	104,077
J Douglas Wilson Associates Toronto Ont	148,435
James F Hickling Management Ottawa Ont	229,394
L Paul Hebert & Assoc Halifax NS	70,340
Lamb McManus Associates Ltd Edmonton Alta	97,047
M S Thompson & Associates Cornwall Ont	51,413
Maclaren Engineers Inc Ottawa Ont	106,803
Marland Engineering Ltd Markham Ont	117,633
Marshall Mackling Monaghan Ltd Don Mills Ont	101,858
Martell Inspection Service Co Ltd Edmonton Alta	54,679
Matsui Baer Vanstone Inc Toronto Ont	109,053
McCudden, Goldie & Morley Architects Regina Sask	60,338
McFawn & Rogers Architects Halifax NS	72,221
Montgomery & Sisam Architects Inc Toronto Ont	178,808
Murray Murray & Hershfield Associates North York Ont	291,150
NFLD Design Assoc Ltd St John's Nfld	103,938
Norbert J Schuller Architects London Ont	244,461
Number 10 Architectural Group Winnipeg Man	133,879
P Lane & Associates Halifax NS	356,426
Porter Dillon Ltd Halifax NS	193,854
Provincial Consultants Ltd St John's Nfld	207,562
R J Pickett & Associates Ltd Riverview NB	953,398
Rysavy & Rysavy Architects Ottawa Ont	53,702
Scott Bowers Architects Saskatoon Sask	183,787
Seashore Engineering & Assoc St John's Nfld	59,992
Seatech Investigation Services Halifax NS	50,458
Shawmont St John's Nfld	130,034
Shore Tilbe Henschel Irwin Toronto Ont	85,982
Simpson Lester Goodrich Architects Calgary Alta	80,138
Sims & Gavel Ltd Sydney NS	116,211
Smith Carter Partners Winnipeg Man	63,955
Stanley & Sheppard Ltd St John's Nfld	61,200
Stechesen Katz Architects Winnipeg Man	55,777
Swandell Swan Wooster Inc Halifax NS	99,023
Tek Consultants Fredericton NB	118,856
The Bae Group St John's Nfld	783,514
The DPA Group Inc Halifax NS	98,031
The L M Architectural Group Ottawa Ont	58,274
Thurber Consultants Ltd Victoria BC	131,712
Totten Sims Hubicki Associates Whitby/Cobourg/Bracebridge Ont	51,877
Townend Stefura Baleshta Sudbury Ont	236,792
Trow Ltd Brampton/London Ont	129,730
Trow Ontario Ltd London Ont	86,628
Underwater Services Charlottetown PEI	60,219
W F Baird & Assoc Ltd Ottawa Ont	82,250
Wardrop Engineering Inc Winnipeg Man	63,116
Webber Harrington Weld Group Halifax NS	407,450
Werner Tappsen Architect Ltd Edmonton Alta	128,119
Whitman, Benn & Assoc Ltd Halifax NS	127,000
Wood Banani & Associates Ottawa Ont	54,022
Health and welfare services $4,388	
Legal services $703,251—	
Weir & Foulds Toronto Ont	89,479
Protection services $2,507,793—	
Bank of Montreal Winnipeg Man	52,577
BC Corps of Commissionaires Vancouver BC	100,337
Canadian Corps of Commissionaires Victoria BC	101,933
Canadian Corps of Commissionaires Hamilton/Kingston/Toronto Ont	82,611
Peter Ballantyne Band Reindeer Lake Sask	68,250

PUBLIC WORKS—*Continued*

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Pinkerton's of Canada Ltd Vancouver BC	188,677
Pinkerton's of Canada Ltd Toronto Ont	81,851
Scientific services (including research) $76,631	
Training and educational services—Public servants $1,971,142—	
Algonquin College Bookstore Nepean Ont	247,322
Government of Canada—Public Service Commission Ottawa Ont	119,975
Jackson Smye Inc Toronto Ont	101,589
MRR Associates Inc Orleans Ont	64,000
Permax Inc Ottawa Ont	56,102
Other professional services $9,640,694—	
AGT Business Systems South Calgary Alta	106,844
Amy Associates Ltd Ottawa Ont	127,940
Array Professionals Canada Ottawa Ont	90,578
Arthur Andersen & Co Toronto Ont	300,000
CBCL Ltd Halifax NS	54,239
Coopers & Lybrand Ottawa Ont	147,650
COREXCO Inc Bedford NS	60,345
Eastern Designers Fredericton NB	62,835
Ferguson Mickey (c/o Royal Bank of Canada) Terrace BC	50,530
Geotechnology Ltd Dartmouth NS	58,487
Government of Canada—	
Supply and Services Canada Hull Que	788,119
Supply and Services Canada Ottawa Ont	150,231
Treasury Board Ottawa Ont	79,012
Government of Northwest Territoires Yellowknife NWT	56,718
HDF Bumac Management Ottawa Ont	82,240
Logan Geotech Inc Stewiacke NS	142,541
Long Year Canada Inc North Bay Ont	239,971
MacIsaac Drilling Ltd Halifax NS	60,258
Magee Anderson & Assoc Ltd Port Hawkesbury NS	232,067
Manitoba Department of Labor Winnipeg Man	69,133
Marine Air Cargo Inuvik NWT	244,070
Maritime Testing Dartmouth NS	92,574
Monenco Maritimes Ltd Halifax NS	71,480
Narwahl Arctic Services Ltd Resolute Bay NWT	221,013
O'Halloran Campbell Consultants Halifax NS	107,895
Saskatchewan Department of Labour Saskatoon Sask	50,574
Shawmont NFLD Ltd St John's Nfld	101,250
Sparrow Communications Ltd Charlottetown PEI	84,632
Touche Ross Management Consultants Ottawa Ont	57,000
Yarway Canada Inc Guelph Ont	57,136
Other services $54,054,423—	
7-24 Classic Building Care Ltd Toronto Ont	99,287
A & A Service Company Terrace BC	55,911
ADGA Ltd Ottawa Ont	107,760
Allied Maintenance Services Dartmouth NS	66,025
Alphatext Ottawa Ont	56,442
Ambrosie Lighting Services Winnipeg Man	73,748
Amethyst Technologies Edmonton Alta	71,469
Amy Associates Ltd Ottawa Ont	56,875
Angela Frank Gabriela Bloem Hamilton Ont	63,447
Angela Matz Goose Bay Nfld	72,017
Array Professionals Canada Ottawa Ont	59,027
Art Newman Excavating Ltd Upper Gullies Nfld	122,446
Ashrea Plumbing & Heating Toronto Ont	46,051
Assured Building Maintenance Ltd Vancouver BC	72,533
Atlas Building Cleaning Hamilton Ont	230,360
B T Floor Service Mississauga Ont	198,843
Barbara Personnel Inc Ottawa Ont	56,619
Bee-Clean Company of Canada Edmonton Alta	450,619
Best Cleaners Edmonton Alta	311,244
Best Cleaners/Contractors Ltd Vancouver BC	60,492
Bordeaux Maintenance Services (Maritime) Ltd Moncton NB	142,677
Bourque Pierre & Fils Ltée Ottawa Ont	71,294
Bradson Personnel Ottawa Ont	61,667
Britania Janitorial Service Mississauga Ont	116,355
Burden's Janitorial Services Goose Bay Nfld	205,995
Canada Catering Co Ltd Toronto Ont	1,982,002
Canada Systems Group Ltd Ottawa Ont	59,486
Canada's Capital Building Vanier Ont	694,415
Checkmate Building Maintenance Toronto Ont	50,165
Clean Brite (RMT Holdings) Moose Jaw Sask	76,237
Cleanway Building Maintenance Co Scarborough Ont	66,951
Comtex Datasystems Ltd Kanata Ont	67,034
Contract 80 Kentville NS	72,760
Cook Cucham, Pedersen, Valentine Winnipeg Man	148,463
Crowntek Inc Markham Ont	1,476,291
Cybertek Software Incorporation Denver Colo USA	60,285
Deluxe Cleaning Services Ltd Victoria BC	84,295
Double "MM" Janitorial Services London Ont	154,133
Dover Corporation (Canada) Ltd Toronto Ont	49,818
Dynamic Maintenance Ltd Richmond BC	69,262
Eastern Service Co Ltd St John's Nfld	96,007
Enrich Cleaning Scarborough Ont	48,726
Ernie's Cleaning Services Ltd Peterborough Ont	105,058
Federated Building Maintenance Co Ltd Toronto Ont	626,735
G M Kelly Contracting Bedford NS	96,247
Gailland Maintenance Limited Ajax Ont	92,195
Gordon A MacEachern Services Ltd Scarborough Ont	246,400
Government of Canada—	
Department of Labour Halifax NS	135,098
National Research Council Ottawa Ont	250,507
Public Works Canada Ottawa Ont	429,727
Public Works Canada—RMS Services Toronto Ont	153,529
Public Works Canada—Real Estate Services Ottawa Ont	270,567
Supply and Services Canada Hull Que	107,431
Supply and Services Canada Ottawa Ont	921,721
Supply and Services Canada Hull Que/Ottawa Ont	61,555
Hallmark Housekeeping Services Weston Ont	91,080
HDF Bumac Management Ottawa Ont	121,210
IBM Canada Ltd Toronto Ont	67,536
Irving Methe Caron and Associates Ltd Ottawa Ont	114,623
J Phillip Vaughan Halifax NS	1,105,935
Jasam Janitorial Ltd London Ont	87,269
King's Northern Cleaning Ltd Thunder Bay Ont	115,073
Linwood Landscaping Ltd Port Hope Ont	62,542
Littlewood Hesse Architects Toronto Ont	60,608
Maple Green (1982) Toronto Ont	52,882
Maritime Testing Dartmouth NS	65,961
Master Nick Building Service Don Mills Ont	59,189
Microtech Supply and Services Charlottetown PEI	74,532
Modern Building Cleaning Dartmouth NS	452,859
Modern Building Cleaning Kingston/London/Sarnia/Scarborough/Sudbury Ont	967,728
Montgomery Kone Elevator Co Toronto Ont	105,616
Mosaic Chemical Corporation Mississauga Ont	50,679
Mr Low & Mr Murchison in Trust Ottawa Ont	269,778
MRAZ Investments Ltd St Catharines Ont	55,630
North York Maintenance Toronto Ont	519,916
Nova Scotia Power Corporation Halifax NS	75,926
Olympia & York Developments Toronto Ont	183,003
Otis Canada Inc Oakville Ont	452,741
Oxford Construction Ltd Vancouver BC	55,911
P J McGough Consultants Ltd Edmonton Alta	111,905
Parton Cleaning Port Erie Ont	51,801
Pinkerton's of Canada Vancouver BC	55,201
Plantarium Victoria BC	54,112
Polor Construction Ltd Mount Pearl Nfld	69,297
Prime Building Maintenance Ltd Delta BC	192,462
Programmed Boilet & Machinery Scarborough Ont	72,435
Prologic Systems Ltd Ottawa Ont	50,136
Promain Systems Inc Mississauga Ont	90,070
Reid Crowther & Partners Ltd Calgary Alta	193,463
Scott Films Ltd Ottawa Ont	189,000
Shell-Tair Maintenance Service St Catharines Ont	156,304
Stone & Webster Canada Ltd Calgary Alta	59,478
The Ambassador Building Windsor Ont	275,196
The Royal Business Centre St John's Nfld	57,636
The 500 Selection Services Ltd Ottawa Ont	316,230
Tom Bursey Cleaners Ltd St John's Nfld	112,453
Westing House Canada Inc St John's Nfld	145,896
Winnipeg Clean and Tidy Winnipeg Man	74,363

PUBLIC WORKS—*Continued*

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ACCOMMODATION PROGRAM $155,210,926	
Accounting services $61,484	
Computer services (informatic) $9,353	
Engineering services (including research) $11,854,037—	
Government of Canada—Public Works Canada—A & E Services Ottawa Ont	2,306,839
Health and welfare services $58	
Legal services $9,863	
Protection services $9,962,235—	
BC Corps of Commissionaires Vancouver BC	117,139
Canadian Corps of Commissionaires:	
Ste-Foy Que	266,877
Hamilton/London/Ottawa/Toronto Ont	640,563
Winnipeg Man	74,363
Calgary Alta	317,756
Edmonton Alta	103,154
Ottawa Ont	339,915
Montreal Que	1,196,075
National Protective Service Co Ottawa Ont	51,477
Pinkerton's of Canada Ltd Vancouver BC	230,685
Scientific services (including research) $525	
Training and educational services—Public servants $239,908—	
Algonquin College Nepean Ont	95,700
Other professional services $4,097,058—	
Commercial Marketing Systems Vancouver BC	53,887
Elron Developments Ltd London Ont	209,696
Erskine Building Corporation Toronto Ont	169,659
IBM Group Toronto Ont	67,235
Rampart Enterprises Ltd Toronto Ont	798,562
Other services $128,976,405—	
561309 Ontario Ltd Ottawa Ont	126,937
A & A Service Company Vancouver BC	383,422
A & J Maintenance Charlottetown PEI	96,900
Allen Maintenance Ltd Montreal Que	116,742
Aménagement Granrive Inc Hull Que	958,165
Ascenseurs Labadie Inc Montreal Que	98,434
Atelier du Martin Pêcheur Inc Clermont Que	302,527
Atelier Léopold Desrosiers Inc Matane Que	53,353
Atelier Polyteck Inc Sherbrooke Que	119,450
Blais Bélanger Ouellet Montreal Que	1,225,028
Bordeaux Maintenance Services (Maritimes) Ltd Moncton NB	265,648
Boudrias Boudreau St-Jean Longueuil Que	343,351
Bouthillette Parizeau & Assoc Montreal Que	56,684
Campeau Corporation Montreal Que	61,300
Canada Trust Co Toronto Ont	4,081,219
Cap Building Maintenance Inc Edmonton Alta	145,836
Clarks Trucking & Excavating Paradise Nfld	86,354
Clean View Janitorial Services Ottawa Ont	61,478
Cleanway Building Maintenance Scarborough Ont	432,479
Coplar Inc Montreal Que	67,794
Cordel Developments Corp Ltd Cornwall Ont	388,939
Crystal Building Services Etobicoke Ont	296,830
Delorme Morin Descoteaux Sherbrooke Que	142,667
Derko Ltée Ste-Foy Que	67,900
Dick's Janitorial Services Ltd Edmonton Alta	121,664
Dover Corporation (Canada) Ltd Edmonton Alta	50,148
Dover Corporation (Canada) Ltd Toronto Ont	123,768
Drivers Jonas Toronto Ont	50,000
Dupras Ledoux & Assoc Montreal Que	61,253
Duroc Enterprises Inc Laval Que	497,552
Dynamic Maintenance Ltd Vancouver BC	102,174
Elron Developments Ltd London Ont	128,390
Entretien Chevalier Greenfield Park Que	172,227
Entretien GL Quebec Inc Laval Que	50,579
First Choice Building Sudbury Ont	177,023
Formatrad Inc Saint-Leonard Que	95,247
Gendron, Lefebvre Inc Laval Que	53,508
Gerku Investments Ltd Toronto Ont	256,420
Ginter Inc Montreal Que	82,096
Government of Canada—Public Works Canada—RMS Services:	
Toronto Ont	7,835,501
Ottawa Ont	34,748,181
Government of Canada—Supply and Services Canada Ottawa Ont	50,538
Groupe Admari Inc Quebec Que	58,773
H Reuben Cohen Moncton NB	54,308
Honeywell Ltd Edmonton Alta	133,047
Ingetec Experts-conseils Laval Que	69,620
JMP Maintenance Ltee Mont-Royal Que	795,887
JNM Maintenance Ltee Laval Que	433,224
Labelle Marchand Geoffroy Montreal Que	1,295,362
Laboratoires Ville-Marie Laval Que	74,135
Lalonde Girouard Letendre Montreal Que	245,141
Le Groupe GRD Inc Montreal Que	124,171
Lemay Leclerc Arch Montreal Que	72,493
London Floor Service Ltd London Ont	165,737
Modern Building Cleaning:	
Kingston/Scarborough/Barrie Ont	67,160
Edmonton Alta	161,838
St John's Nfld	144,369
Montgomery Elevator Co Ltd Toronto Ont	109,786
Moonlight Building Maintenance Ltd Richmond BC	64,910
National Capital Commission Ottawa Ont	611,964
North York Maintenance Toronto Ont	711,794
Olympia & York Dev Ltd Toronto Ont	7,201,937
Otis Canada Inc Ste-Foy Que	127,583
Otis Canada Ltd Oakville Ont	486,521
Oxford Building Cleaning Ltd Winnipeg Man	600,650
Pacific Building Maintenance Ltd Richmond BC	357,776
Prime Building Maintenance Ltd Delta BC	77,417
Rampart Enterprises Ltd Toronto Ont	704,689
Richard Perreault Arch Joliette Que	55,721
Service d'Edifice Atlas Montreal Que	90,581
Services d'Entretien Diplomate Montreal Que	148,603
Service Star Building Cleaning Ottawa Ont	146,737
State Building Maintenance Ltd Surrey BC	59,387
Sumico Inc Montreal Que	226,311
Taiga Enterprises Ltd Edmonton Alta	71,940
The Ambassador Building Windsor Ont	128,207
The Design Group Edmonton Alta	55,477
Tom Bursey Cleaners Ltd St John's Nfld	76,169
VCI Controls Nepean Ont	75,780
Western Building Cleaning Inc Winnipeg Man	164,409
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM $20,977,203	
Engineering services (including research) $6,898,662—	
Government of Canada—Public Works Canada—A & E Services:	
Ottawa Ont	6,038,725
Toronto Ont	92,660
Legal services $570	
Protection services $206,787	
Training and educational services—Public servants $3,051	
Other professional services $112,794	
Other services $13,755,339—	
Entretien GL Québec Inc Laval Que	81,335

PUBLIC WORKS—*Concluded*

	$
Government of Canada—Public Works Canada—RMS Services:	
Ottawa Ont	3,409,993
Toronto Ont	836,656
Kevin Steele Landscaping & Contracting Inc Ridgeway Ont	1,306,200
La Société Martel et Dion Ltée Longueuil Que	80,115

MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM $2,387,146

Engineering services (including research) $2,354,774—

Government of Canada—Public Works Canada—A & E Services:	
Ottawa Ont	482,358
Toronto Ont	218,973

Training and educational services—Public servants $2,019

Other services $30,353

LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM $6,773,008

Engineering services (including research) $6,763,759—

Government of Canada—Public Works Canada—A & E Services Toronto Ont	628,982

Other services $9,249

REGIONAL INDUSTRIAL EXPANSION $35,672,441

Department $34,334,240

Accounting services $2,408,160—

Supply and Services Canada Ottawa Ont	2,167,526

Computer services (informatic) $3,397,836—

Canada Systems Group Ottawa Ont	390,558
Comshare Ltd Rexdale Ont	63,513
Dataline Systems Ltd Toronto Ont	146,124
DMR Group Inc Ottawa Ont	76,811
Dun & Bradstreet Canada Ltd Toronto Ont	60,700
First City Capital Ottawa Ont	186,923
Hartt & Page Ltd Ottawa Ont	180,831
LGS Data Processing Ottawa Ont	387,000
L'Industrielle—Services Techniques Inc Montreal Que	139,170
Newven Consulting Group Inc Ottawa Ont	134,713
Quantum Information Resources Ltd Ottawa Ont	69,270
Revenue Canada (Newven Consulting Group) Ottawa Ont	61,677
RVO Systems Ottawa Ont	148,350
Statistics Canada Ottawa Ont	175,196
The ACS Group Ltd Ottawa Ont	75,626
Ultracom Consulting Services Ltd Ottawa Ont	570,773

Engineering services (including research) $1,459

Legal services $544,800—

Haight Gardner Pooz and Havens New York NY USA	128,774

Protection services $673,431—

Canadian Corps of Commissionaires:	
Ottawa Ont	579,312
Toronto Ont	58,639

Training and educational services—Public servants $1,246,105—

Deltranek Training Centre Hull Que	149,805
Harvard Business School Boston Mass USA	61,473
James F Hickley Management Consultants Ottawa Ont	78,561
Stevenson Kellogg Ernst & Whinney Toronto Ont	149,963
The Public Service Commission of Canada Ottawa Ont	174,260

Other professional services $12,757,610—

Canada Newswire Toronto Ont	68,067
Canadian Airlines International Auckland New Zealand	64,220
Canadian Airlines International Vancouver BC	219,220
Canadian Federation of Chefs de cuisine Hull Que	74,120
Cresap Barrard Toronto Ont	58,484
Doane Raymond Management Consultants Halifax NS	156,841
École Nationale d'Administration Publique (ENAP) Ste-Foy Que	190,619
Economic Planning Group Mississauga Ont	176,831
Environnement 2001 Inc Quebec Que	50,095
First City Capital Ottawa Ont	2,778,032
Goss Gilroy & Associates Ltd Ottawa Ont	89,700
Hutchinson-Reid Ltd Toronto Ont	161,200
Mallette Major Martin Montreal Que	70,255
Market Facts of Canada Ltd Toronto Ont	391,739
Media Tapes & Transcripts Ltd Ottawa Ont	82,834
Milligan & Co Inc Ottawa Ont	72,006
Murray Nicholas & Associates Inc Ottawa Ont	72,350
Native Council of Canada Ottawa Ont	65,000
Owen Hall & Assoc Ottawa Ont	55,100
Peat Marwick Consulting Group Ottawa Ont	205,904
Peat Marwick & Partners Toronto Ont	106,298
Price Waterhouse:	
Montreal Que	116,232
Ottawa Ont	125,885
Vancouver BC	65,725
B Shinder Ottawa Ont	56,000
Statistics Canada Ottawa Ont	472,140
Stevenson Kellogg Ernst & Whinney:	
Ottawa Ont	52,300
Toronto Ont	209,058
Strategic Management Associates Ottawa Ont	74,844
Supply and Services Canada Ottawa Ont	647,753
TES Contract Services Inc Toronto Ont	133,372
Thorne Ernst & Whinney Edmonton Alta	135,170
TIAC Ottawa Ont	64,250
JP Toupin Ottawa Ont	59,335
Washington Information Group Washington DC USA	65,316
Woods Gordon & Co Toronto Ont	99,000

Other services $13,304,839—

Barbara Personnel Inc Ottawa Ont	254,365
Boyd Moving & Storage Ottawa Ont	68,680
Bradson Personnel Ottawa Ont	91,656
Canada Systems Group Montreal Que	184,644
Harrington Temporary Services Ottawa Ont	125,248
Network Personnel Inc Ottawa Ont	258,996
Pollock Personnel Ottawa Ont	68,318
Prologic Systems Ltd Ottawa Ont	93,628
Selective Placements Ltd Ottawa Ont	53,016
Supply and Services Canada Ottawa Ont	4,117,444
TES Contract Services Inc Toronto Ont	69,549
The 500 Selection Services Ottawa Ont	214,984
The Public Policy Forum Ottawa Ont	60,000

Investment Canada $1,338,201

Accounting services $50

Computer services (informatic) $2,500

Legal services $3,102

Protection services $17,054

Training and educational services—Public servants $94,573

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

	$
Other professional services $349,746—	
Alfred Bunting & Co Ltd Toronto Ont	300,000
Other services $871,176—	
Supply and Services Canada Ottawa Ont	130,040
Treasury Board Ottawa Ont	81,298

SCIENCE AND TECHNOLOGY $50,196,760

Ministry of State $3,914,085

Accounting services $10,080

Computer services (informatic) $224,380—

Wilcom Systems Kanata Ont	105,917
The Davies Flaman Partnership Ottawa Ont	66,485

Protection services $72,679—

Canadian Corps of Commissionaires Ottawa Ont	72,679

Scientific services (including research) $90,426

Training and educational services—Public servants $57,650

Other professional services $2,331,918—

SRI International Henlo Park Calif USA	164,690
Canada Consulting Group Toronto Ont	65,000
Supply and Services Canada Ottawa Ont	304,271

Other services $1,126,952—

Barbara Personnel Inc Ottawa Ont	210,265
Quantum Management Services Montreal Que	90,291
Network Personnel Inc Ottawa Ont	170,866

National Research Council of Canada $43,565,817

Accounting services $446,160—

Bureau of Management Consulting SSC Ottawa Ont	57,400
The Coopers & Lybrand Consulting Group Ottawa Ont	50,000
Young and Wiltshire Consultants Ottawa Ont	79,300

Computer services (informatic) $1,621,815—

Atlantis Scientific Systems Group Inc Ottawa Ont	57,909
Control Data Canada Ltd Ottawa Ont	333,418
DMR Group Inc Ottawa Ont	51,735
Dr G K Yuill and Assoc Winnipeg Man	78,087
National Library of Canada Ottawa Ont	100,000
PC Nova Productivity Ottawa Ont	111,720
Software Kinetics Nepean Ont	89,698

Engineering services (including research) $22,159,633—

AASS Aerospace Inc Downsview Ont	50,783
Adgasystems Ottawa Ont	237,744
AIT Nepean Ont	831,159
Black & McDonald Ltd Montreal Que	212,252
Boom Construction Co Ltd St John's Nfld	60,165
Bristol Aerospace Winnipeg Man	333,548
Canadian Astronomic Ltd Ottawa Ont	429,102
COM Dev Ltd Cambridge Ont	106,000
Computing Devices Company Ottawa Ont	83,082
Gastops Ltd Gloucester Ont	97,384
Hierogam Ottawa Ont	532,996
Mitsui Zosen Systems Research Inc Tokyo Japan	105,568
Monenca Consultants Montreal Que	98,988
Norsun Inc Manotick Ont	91,018
Offshore Research Ltd Vancouver BC	59,000
Ontario Research Foundation Mississauga Ont	168,517
Petro-Canada Inc Mississauga Ont	70,505
Queen's University Kingston Ont	66,457
RAHM Construction Ottawa Ont	150,000
SED Systems Saskatoon Sask	2,045,933
SPAR Aerospace Ltd Weston Ont	14,716,507
TV Ontario Toronto Ont	71,170
University of British Columbia Vancouver BC	97,560

Health and welfare services $2,238

Legal services $30,501

Protection services $1,511,239—

Agences de sécurité Reeves Ltée du Vieux-Montréal Montreal Que	64,661
Canadian Corps of Commissionaires:	
Halifax NS	70,665
Ottawa Ont	813,781
Saskatoon Sask	139,918
St John's Nfld	149,821
Winnipeg Man	131,734
Montreal Que	91,200

Scientific services (including research) $2,513,177—

Canada-France Hawaii Telescope Kamuela Hawaii	204,035
Canada Market Research Ltd Toronto Ont	50,000
Canadian Astronomic Ltd Ottawa Ont	56,514
Dynacon Enterprises Downsview Ont	118,830
Nordco Ltd St John's Nfld	78,145
Payload Systems Inc Wellesley Mass USA	78,676
University of Calgary Calgary Alta	136,630
University of Western Ontario London Ont	91,316
Welding Institute of Canada Oakville Ont	113,109
York University North York Ont	124,490

Training and educational services—Non-public servants $68,360

Training and educational services—Public servants $605,710

Other professional services $5,356,236—

Canadair Inc Montreal Que	77,309
Carleton University Ottawa Ont	206,744
Centre de recherche industrielle du Québec Ste-Foy Que	103,803
Concordia University Montreal Que	110,412
Dalhousie University Computer Halifax NS	114,355
Design Council Toronto Ont	62,995
DMR Group Inc Ottawa Ont	78,568
École Polytechnique de Montréal Montreal Que	193,989
Footscray Institute of Technology Footscray Victoria Australia	84,666
Hymarc Engineering Ltd Ottawa Ont	71,836
Hypercuse Inc Cambridge Ont	55,000
McGill University Montreal Que	118,447
Memorial University of Nfld St John's Nfld	55,702
Nordco Ltd St John's Nfld	475,444
Province of Newfoundland St John's Nfld	87,206
Standard Aero Ltd Winnipeg Man	167,660
Technical University of NS Halifax NS	67,305
Université Laval Ste-Foy Que	130,961
Université de Sherbrooke Sherbrooke Que	78,081
University of:	
Alberta Edmonton Alta	141,260
British Columbia Vancouver BC	113,393
Calgary Calgary Alta	178,000
Guelph Guelph Ont	81,110
Ottawa Ottawa Ont	189,883
Saskatchewan Saskatoon Sask	106,550
Wyatt Company Toronto Ont	65,000
Young and Wiltshire Consultants Ottawa Ont	51,053
Zenon Environmental Inc Burlington Ont	142,901

Other services $9,250,748—

Carisse Graphic Design Ltd Ottawa Ont	60,048
Carleton University Ottawa Ont	64,311
Computer Craft Systems Ottawa Ont	60,722

SCIENCE AND TECHNOLOGY—*Concluded*

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Control Data Canada Ltd Ottawa Ont	58,012
Harrington Temporary Services Ottawa Ont	58,926
Livinston International Montreal Que	57,378
MacDonald and Brisson Ottawa Ont	56,344
National Library of Canada Ottawa Ont	370,321
Natural Sciences and Engineering Research Council Ottawa Ont	501,767
Public Works Canada:	
Hull Que	76,270
Ottawa Ont	95,324
St John's Nfld	563,307
Winnipeg Man	189,604
Quantum Information Resources Montreal Que	71,041
Service Star Building Cleaning Ottawa Ont	776,616
Services d'entretien ménager Verchères Que	220,389
Supply and Services Canada Acctg Services Ottawa Ont	3,601,361
Supply and Services Canada Hull Que	221,252
University of:	
Alberta Edmonton Alta	140,176
Manitoba Winnipeg Man	73,477
Saskatchewan Saskatoon Sask	93,502
Wallaceburg Bookbinding & MFG Wallaceburg Ont	114,095
York University North York Ont	74,929

Natural Sciences and Engineering Research Council $2,316,941

Computer services (informatic) $1,103,991—

Canada Systems Group Ltd Ottawa Ont	283,430
LGS Data Processing Consultants Inc Ottawa Ont	329,824
Quantum Information Ltd Ottawa Ont	79,421
S&S Software Ltd Ottawa Ont	102,267
SHL Systemhouse Inc Ottawa Ont	171,770
SNI System Network Inc Ottawa Ont	127,589

Protection services $8,306

Scientific services (including research) $188,869

Training and educational services—Public servants $22,047

Other professional services $326,978—

Canada Systems Group Ltd Ottawa Ont	169,000
The Pass Group Ottawa Ont	73,000

Other services $666,750—

Barbara Personnel Inc Ottawa Ont	51,102
National Research Council Canada Ottawa Ont	142,108
Science Council of Canada Ottawa Ont	96,870

Science Council of Canada $399,917

Computer services (informatic) $640

Protection services $1,138

Scientific services (including research) $297,261

Training and educational services—Public servants $3,316

Other professional services $62,627

Other services $34,935

SECRETARY OF STATE $39,119,617

Department $31,402,841

Accounting services $365,508—

Supply and Services Canada Hull Que	337,621

Computer services (informatic) $1,255,928—

Canada Systems Group Ltd Ottawa Ont	151,014
Datapoint Canada Inc Willowdale Ont	110,000
Domus Software Ltd Ottawa Ont	103,186
Exocom Systems Ottawa Ont	73,463
L'Industrielle-Services Techniques Inc Montreal Que	73,720
Lemmex & Assoc Ltd Ottawa Ont	60,150
LGS Data Processing Consultants Inc Ottawa Ont	196,690
SPR Assoc Inc Toronto Ont	50,045
Statistics Canada Ottawa Ont	53,272

Legal services $29,000

Protection services $71,319—

Public Works Canada Hull Que	52,598

Training and educational services—Public servants $425,782—

Public Service Commission Ottawa Ont	149,712

Other professional services $18,011,940—

Association for Canadian Studies Ottawa Ont	56,500
Beaudoin Marie Christine Montreal Que	59,841
Beauchesne-Chabot Claire Ottawa Ont	103,135
Beauregard Josée Outremont Que	55,805
Bourjon Marie Claude Montreal Que	55,106
Brujac Communications Ottawa Ont	87,252
Canadian Conference of the Arts Ottawa Ont	367,433
CAT Communications and Services Ltd Chelsea Que	135,720
Centre de Traduction Caron Ltée Vanier Ont	101,894
Charbonneau Dorothy Ottawa Ont	60,865
Continental Golin Harris Communications Inc Toronto Ont	145,992
Coopers and Lybrand Consulting Group Ottawa Ont	72,835
Cotraco Ltd Navan Ont	109,651
Craidig Kanata Ont	181,422
De K Varent Arnaud Montreal Que	54,850
Department of Justice Ottawa Ont	89,453
Duchesne Josette Ottawa Ont	56,495
Duguay-Prieur Enr Montreal Que	87,681
Fisch Eric Bromptonville Que	50,358
Gobeil François M Hull Que	60,650
Jay Walsh Inc Ottawa Ont	103,296
La Langagarie 1984 Inc Montreal Que	116,342
Les Traductions:	
Metatext Translation Inc Ottawa Ont	165,257
Devinat et Associés Ottawa Ont	149,980
Jean-Marc Desrochers Inc Ottawa Ont	65,193
Multiplume Inc St-Lambert Que	69,853
Philippe Tanguay East Broughton Que	57,593
Sidac Quebec Que	128,033
Tessier Ottawa Ont	142,911
Lexiconsult Inc Ottawa Ont	151,610
Linguistique Test Ltée Verdun Que	109,997
Llewellyn David St-Lambert Que	53,048
Logos Canada Ltd Montreal Que	235,200
Media Tapes and Transcripts Ltd Ottawa Ont	79,265
Metaphrase Inc Rockcliffe Park Ont	82,284
Meunier-Cyr Louise Ottawa Ont	59,717
National Capital Commission Ottawa Ont	50,000
Osgoode Technical Translations Toronto Ont	281,709
Paul Aubut and Associates Ltd Ottawa Ont	55,580
Pelletier-Lee Monique Ottawa Ont	56,614
Perrault Marie Claire Ottawa Ont	63,455
Price John David Ottawa Ont	53,334
Price Waterhouse Ottawa Ont	87,671
Rousseau Annie Aylmer Que	68,211
Scialom André Ottawa Ont	67,284
Société Ardenn Inc Ottawa Ont	60,394
Société Gamma Inc Ottawa Ont	172,987
Sogestran Inc Ottawa Ont	77,476
Somitra Inc Ottawa Ont	62,852
Spica Translations Carp Ont	83,297

SECRETARY OF STATE—*Concluded*

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Termicar Ltée Aylmer Que	101,400
Tessier Josephine Ottawa Ont	54,425
The Two Roses Translation Company Agincourt Ont	57,531
Tradinter Inc Ottawa Ont	104,412
Traduction Métrix Enr Montreal Que	64,601
Traduction ABS Montreal Que	66,033
Traduction B et B Montreal Que	370,031
Traductions de Villers-Cote Inc Trois-Rivières Que	185,654
Traduction Lavertu Inc Aylmer Que	75,205
Traductions Michel Pottier et Associés Montreal Que	68,398
Traductions Renaud-Angers Inc Chelsea Que	119,708
Traductions Scientifiques CH-Kay Montreal Que	90,620
Traduction Sigma Enr Ottawa Ont	96,331
Traduction Trans-Inter Longueuil Que	50,357
Traductions Transfert Westmount Que	58,609
Trans-clef Austin Que	52,276
Transcom Traductions Inc Ottawa Ont	420,755
Translata Enr Cap-Rouge Que	73,087

Other services $11,243,364—

Barbara Personnel Inc Hull Que	212,156
Boyd Moving and Storage Ottawa Ont	226,598
Crowntek Communications Markham Ont	1,942,547
Department of National Defence Ottawa Ont	98,707
Government (provincial) of:	
Alberta Edmonton Alta	764,217
British Columbia Victoria BC	419,332
Manitoba Winnipeg Man	193,683
New Brunswick Fredericton NB	269,809
Newfoundland St John's Nfld	204,153
Nova Scotia Halifax NS	360,091
Ontario Toronto Ont	1,539,611
Prince Edward Island Charlottetown PEI	65,413
Saskatchewan Regina Sask	276,770
Groupe Dandois—St-Jean Montreal Que	55,609
Harrington Ottawa Ont	97,277
National Capital Commission Ottawa Ont	125,000
National Film Board Montreal Que	66,250
Pollack Personnel Ltée Ottawa Ont	62,593
Privy Council Office Ottawa Ont	250,624
Statistics Canada Ottawa Ont	900,803
Supply and Services Canada Ottawa Ont	1,330,691
The 500 Selection Services Ottawa Ont	111,280
Treasury Board Ottawa Ont	72,728
Utlas International Canada Toronto Ont	61,726

Advisory Council on the Status of Women $532,299

Training and educational services—Public servants $10,075

Other professional services $427,500

Other services $94,724

Public Service Commission $6,366,938

Accounting services $7,110

Computer services (informatic) $469,601—

L G S Data Services Ottawa Ont	132,930
R Carrière and Assoc Ottawa Ont	103,969
Ultracom Consulting Services Ottawa Ont	55,650

Health and welfare services $125

Legal services $209

Protection services $440,298—

Pinkerton's of Canada Ltd Ottawa Ont	327,685

Training and educational services—Non-public servants $35,295

Training and educational services—Public servants $2,562,692—

Ministère des Finances Fredericton NB	300,865
Public Service Commission Ottawa Ont	310,946

Other professional services $1,267,926—

Century Consulting Ottawa Ont	50,000
Peak Marwick Ottawa Ont	86,771
Renaud Foster & Assoc Ottawa Ont	91,156
Supply and Services Canada Ottawa Ont	112,338

Other services $1,583,682—

Barbara Personnel Inc Ottawa Ont	188,207
Bradson Personnel Ottawa Ont	100,673
Public Works Canada Ottawa Ont	397,204
The 500 Selection Services Ottawa Ont	86,239
Treasury Board Ottawa Ont	80,400

Social Sciences and Humanities Research Council $330,517

Accounting services $38,414

Protection services $17,208

Training and educational services—Public servants $28,535

Other professional services $75,272

Other services $171,088

Status of Women—Office of the Co-ordinator $487,022

Training and educational services—Public servants $13,435

Other professional services $331,352

Other services $142,235

SOLICITOR GENERAL $172,723,651

Department $3,856,653

Accounting services $20,991

Computer services (informatic) $145,276—

Statistics Canada Ottawa Ont	71,200

Legal services $17,637

Protection services $355,259—

Canadian Corps of Commissionaires Ottawa Ont	355,259

Training and educational services—Public servants $64,089

Other professional services $1,182,733—

The Research Group Toronto Ont	160,385
Supply and Services Canada Hull Que	54,083

Other services $2,070,668—

Barbara Personnel Inc Ottawa Ont	179,764
Bradson Personnel Ottawa Ont	60,210
Control Data Canada Mississauga Ont	59,311
Statistics Canada Ottawa Ont	180,421
Synergistics Consulting Ltd Ottawa Ont	50,807

SOLICITOR GENERAL—*Continued*

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Correctional Service $104,025,455	
Accounting services $67,948—	
Supply and Services Canada Hull Que	67,948
Health and welfare services $37,504,958—	
Agence spécialisée de Hull Hull Que	235,229
Alcohol and Drug Problem Inst Inc Charlottetown PEI	92,032
Alcoholism and Drug Dependency Inst Fredericton NB	96,298
Allied Indian and Metis Society Vancouver BC	216,129
Arid Group Homes Niagara Thorold Ont	130,000
Auberge Sous Mon Toit Granby Que	52,204
BC Borstal Association Vancouver BC	112,528
Bold Park Lodge Inc Hamilton Ont	101,298
Brentwood Alcohol Recovery Home Windsor Ont	60,964
Bridge Halfway House Prince Albert Sask	118,647
Brown Dr R Kingston Ont	50,960
Burden Dr R A Springhill NS	51,948
C R C Amos Amos Que	69,588
Carrefour Nouveau Monde Montreal Que	775,113
Catholic Charities Vancouver BC	76,795
Cedar Park Dental Group Clearbrook BC	51,204
Centre des services sociaux Montreal Que	144,699
Cope Dr R A Innisfail Alta	62,817
Daigle J M Cowansville Que	52,000
Dismas Society Truro NS	184,000
Edmison House Peterborough Ont	317,140
Elizabeth Fry Society:	
Hamilton Ont	121,435
Kingston Ont	257,104
Toronto Ont	170,684
Vancouver BC	102,769
Emmanuel House St John's Nfld	108,433
Exodus Link Corporation Toronto Ont	679,960
Fergusson House Ottawa Ont	60,000
Gauthier Jean Newcastle NB	65,150
GMA Radiologistes Laval Que	50,901
Hapec House Inc Belleville Ont	97,091
Hatfield Society Vancouver BC	196,392
Hazlett Dr J W Kingston Ont	54,772
Health Sciences Centre Winnipeg Man	51,834
Hiltz Dr D W Riverview NB	68,576
Hôpital Cité de la Santé Laval Que	334,640
Hôpital Royal Victoria Montreal Que	54,120
Horizon House Inc Ottawa Ont	58,606
Hostel Services Durham Region Oshawa Ont	62,398
Hotel Dieu Hospital Chatham NB	301,033
Hotel Dieu Hospital Kingston Ont	470,235
House of Hope Ottawa Ont	275,584
Howard House Association of Cape Breton Sydney NS	190,000
Institut le Portage Montreal Que	96,988
Institut Philippe Pinel Montreal Que	7,365,816
John Howard CRC Moncton Inc Moncton NB	228,072
John Howard House Inc Montreal Que	212,985
John Howard Society:	
Campbell River BC	51,306
Charlottetown PEI	63,201
Halifax NS	112,567
Montreal Que	92,383
Ottawa Ont	261,765
Saint John NB	303,853
St John's Nfld	302,623
Stephenville Nfld	191,500
Toronto Ont	194,896
Vancouver BC	79,201
Vernon BC	706,905
Victoria BC	214,324
Winnipeg Man	70,516
Joins-Toi Granby Que	186,336
Kingston General Hospital Kingston Ont	101,266
Landry Dr Jean-Guy Ste-Thérèse Que	67,544
Les services de santé Upjohn Quebec Que	182,399
Mahmud Dr S A Moncton NB	51,700
Maison Crossroads Montreal Que	339,353
Maison Painchaud Quebec Que	164,765
Maison Radisson Trois-Rivières Que	132,964
Maison Transition de Montréal Montreal Que	455,670
Mental Health Centre Penetanguishene Ont	121,959
Middleton Dr K White Rock BC	52,313
Mission Memorial Hospital Mission BC	63,025
Moncton Hospital Moncton NB	79,669
Murdych Olga Kingston Ont	52,992
Murray & Associates Dr Kenneth R Delta BC	82,247
My Brothers Place Toronto Ont	56,304
My Pharmacy Prince Albert Sask	54,447
Native Clan Organization Winnipeg Man	392,815
New Hope Therapeutic Society Delta BC	189,738
Newberry House Sudbury Ont	189,801
Operation Springboard Toronto Ont	1,749,775
Osbourne Dr G G Kingston Ont	61,002
Papin Dr G Laval Que	68,992
Pavillon de l'Espoir Chicoutimi Que	54,336
Pines Community Resource Centre Kenora Ont	104,061
Prince George Activators Society Prince George BC	213,413
Province of British Columbia Victoria BC	77,529
Red Deer Regional Hospital Red Deer Alta	58,367
Résidence Emmanuel Grégoire Montreal Que	969,646
Résidence Lafleur Prémont Que	125,919
Rockstro Dr R F Sackville NB	80,515
Salvation Army:	
Dartmouth NS	242,000
Moncton NB	114,071
Montreal Que	50,452
Saskatoon Sask	65,309
St John's Nfld	89,173
Toronto Ont	129,460
Vancouver BC	62,772
Victoria BC	237,581
Winnipeg Man	217,850
Service d'aide aux prisonniers Sherbrooke Que	251,694
Seven Oaks General Hospital Winnipeg Man	55,960
Seventh Step Society New Westminster BC	169,643
Shaughnessy Hospital Vancouver BC	161,530
St Leonard's Society:	
Bramalea Ont	321,955
Brantford Ont	349,855
Halifax NS	184,000
Hamilton Ont	431,271
London Ont	319,000
North Vancouver BC	148,285
Sudbury Ont	142,310
Toronto Ont	387,500
Windsor Ont	156,000
St Norbert Foundation Manitoba Inc Winnipeg Man	128,471
St Patrick's House Society Prince George BC	73,835
Stonehenge Therapeutic Community Guelph Ont	95,608
Thibault Alfred Montreal Que	61,720
Toronto House Toronto Ont	55,500
Unité Domrémy Chicoutimi Que	83,538
United Church Halfway Homes Winnipeg Man	282,556
University of Alberta Hospitals Edmonton Alta	78,491
University of Manitoba Winnipeg Man	61,764
Upjohn Health Care Services Don Mills Ont	132,817
Urton Dr J Prince Albert Sask	63,359
Via Travail (Opex) Montreal Que	118,872
Via Travail Inc Montreal Que	253,174
W P Archibald Centre Concord Ont	308,715
Warner Dr D F Red Deer Alta	86,212
Wilson Professional Corp Dr G S L Drumheller Alta	56,451
YMCA:	
Halifax NS	56,502
Hamilton Ont	79,079
Brandon Man	79,670
Legal services $248,968	

SOLICITOR GENERAL—*Continued*

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Protection services $2,216,023—	
BC Corps of Commissionaires Vancouver BC	213,301
Canadian Corps of Commissionaires:	
Halifax NS	213,058
Kingston Ont	351,822
Ottawa Ont	225,131
Saint John NB	316,370
Saskatoon Sask	55,161
Toronto Ont	100,282
Corps Canadien des Commissionnaires:	
Montreal Que	357,660
Quebec Que	65,346
Llewellyn Security Morriston Ont	68,250
Service de Protection Burns Montreal Que	88,935
Training and educational services—Non-public servants $13,522,618—	
Alberta Advanced Education Edmonton Alta	194,986
Alcoholism Foundation of Manitoba Winnipeg Man	64,171
Brentwood Program Windsor Ont	77,133
Camosun College Victoria BC	137,966
Cybershare Ltd Winnipeg Man	114,717
Drumheller Valley S D No 62 Drumheller Alta	358,495
Econosult Montreal Que	1,608,807
Fraser Valley College Abbotsford BC	833,063
Frontenac County Board of Education Kingston Ont	787,964
Frontier College Toronto Ont	330,831
Jackson Murray Consultants Surrey BC	99,565
Kingston Learning Centre Kingston Ont	1,120,926
Loyalist College Belleville Ont	183,165
Memramcook Institute St Joseph NB	307,171
Midland Transport Moncton NB	114,060
Native Counselling Services Edmonton Alta	52,708
New Brunswick Community College:	
Chatham NB	438,948
Moncton NB	337,407
Prince Albert Regional Community College Prince Albert Sask	179,266
Province of Nova Scotia:	
Halifax NS	357,031
Truro NS	136,695
Province of Quebec:	
Montreal Que	184,907
Quebec Que	975,215
Queen's University Kingston Ont	119,714
Red Deer College Red Deer Alta	251,064
Red River Community College Winnipeg Man	63,075
Sask Inst of Applied Science & Technology Saskatoon Sask	267,358
Scott Paper International New Glasgow NS	282,905
Seradep Inc:	
Bonsecours Que	213,554
Montreal Que	308,726
Simon Fraser University Burnaby BC	626,371
Winnipeg School Division No 1 Winnipeg Man	223,390
Training and educational services—Public servants $915,621—	
Public Service Commission Ottawa Ont	194,564
Ramsay Tanney Tierney and Lang Calgary Alta	69,898
Other professional services $14,158,783—	
ADGA Ltd Ottawa Ont	57,211
Advance Agencies Ltd Airdrie Alta	59,924
Advance Planning & Research Vancouver BC	90,675
Anglican Church of Canada Toronto Ont	69,004
Archer Food Ltd Saskatoon Sask	192,979
Archevêché de Montréal Montreal Que	73,480
B & B Editorial Consulting Ltd Ottawa Ont	60,000
Beaver Foods Limited Fredericton NB	440,762
Bernard and Associates Montreal Que	57,653
Bray Dr Ruth Toronto Ont	55,785
CACI Canada Ltd Edmonton Alta	126,406
Clearbrook Software Group Abbotsford BC	61,048
Coalition Supportive Services Halifax NS	120,520
Coopers & Lybrand Ottawa Ont	63,252
Domco Food Services Limited Vancouver BC	534,763
Douserv Consultants Inc Montreal Que	50,474
Douserv Consultants Inc Ottawa Ont	54,023
Energy, Mines and Resources Ottawa Ont	80,000
Espino Bein Edmonton Alta	68,636
Évêché de St-Hyacinthe St-Hyacinthe Que	69,840
G Ross Bulmer Ltd West Vancouver BC	50,870
Gabriel Dumont Institute Regina Sask	80,297
Galryc Ltd Moncton NB	98,369
Ian Martin Associates Toronto Ont	113,043
International Catering Services Montreal Que	362,699
J S I Systems Engineering Ottawa Ont	435,945
John Howard Society St John's Nfld	53,944
Kashuba Buddy Edmonton Alta	76,181
Kepner Tregoe Associates Ltd Willowdale Ont	65,500
Lutheran Council of Canada Toronto Ont	91,470
Lutheran Council of Canada Willowdale Ont	86,603
M S A General Hospital Abbotsford BC	61,800
Martel Paul Laval Que	72,716
Memramcook Institute St Joseph NB	169,483
Native Counselling Services Edmonton Alta	85,500
Oliver Mangione McCalla Assoc Ltd Nepean Ont	78,692
Opex 82 Montreal Que	125,112
Overhill Engineering Ltd Ottawa Ont	74,452
Peat Marwick and Partners Ottawa Ont	63,000
Placements Plus Kingston Ont	66,385
Price Waterhouse Associates Ottawa Ont	59,247
Pulvermacher Stevens & Assoc Ottawa Ont	131,403
QDP Consulting Services Ltd Richmond BC	74,392
Quantum Inc Montreal Que	77,016
Real Opportunities for Prisoner Employment Halifax NS	95,000
Reid John J Kingston Ont	77,466
Roman Catholic Diocese of Peterborough Peterborough Ont	59,489
Salestech Marketing Inc Scarborough Ont	94,233
Service Sanitaire St-Antoine Inc Mirabel Que	84,027
Simon Fraser University Burnaby BC	91,791
Stevens Ltd Dr H A Surrey BC	53,275
Supply and Services Canada Hull Que	142,399
Tecksol Inc Ste-Foy Que	412,786
United Church of Canada Toronto Ont	214,784
University of Saskatchewan Saskatoon Sask	135,592
V S Services Ltd Kingston Ont	95,931
Versabec Inc Quebec Que	531,885
WMI du Québec Montreal Que	57,295
Woods Gordon Toronto Ont	69,207
Wyse Lucy J North Vancouver BC	63,568
Other services $35,390,536—	
Barbara Personnel Inc Ottawa Ont	178,613
Bradson Personnel Ottawa Ont	147,350
Bryker Data Systems Ltd Don Mills Ont	584,154
Coopers Lybrand Ottawa Ont	72,650
Domus Software Ltd Ottawa Ont	155,119
DPA Group Inc Ottawa Ont	104,425
Government of the NWT Yellowknife NWT	511,253
Macdonald and Brisson Personnel Ottawa Ont	67,975
Medisys Inc Montreal Que	86,737
Placements Plus Kingston Ont	87,924
Provincial Government of:	
Alberta Edmonton Alta	11,933,752
British Columbia Victoria BC	2,184,536
Manitoba Winnipeg Man	212,182
Newfoundland St John's Nfld	1,472,046
Nova Scotia Halifax NS	186,145
Ontario Toronto Ont	2,415,414
Quebec Quebec Que	4,295,565
Saskatchewan Regina Sask	2,671,520
Public Works Canada Vancouver BC	79,414
Quebec Déneigement Bernières Que	159,957
Sables Fournel & Fils Ste-Anne-des-Plaines Que	132,220
St Leonard's Society Kingston Ont	61,779
Supply and Services Canada Hull Que	4,479,142

SOLICITOR GENERAL—*Concluded*

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Synerlogic Inc Ottawa Ont	68,836
Systematix Ottawa Ont	112,753
Systemhouse Ltd Ottawa Ont	75,300
The Laurier Group Ottawa Ont	52,600
Victor Temporary Services Ottawa Ont	82,993
National Parole Board $701,306	
Accounting services $35,000	
Computer services (informatic) $27,454	
Legal services $10,920	
Protection services $54,949—	
Canadian Corps of Commissionaires Ottawa Ont	52,103
Training and educational services—Public servants $55,537	
Other professional services $304,569	
Other services $212,877—	
SHL Systemhouse Ottawa Ont	87,320
Royal Canadian Mounted Police $64,140,237	
Accounting services $248,223—	
Supply and Services Canada Ottawa Ont	119,585
Computer services (informatic) $352,214—	
Agda Ltd Ottawa Ont	94,182
KVA Communications & Electronics Co Downsview Ont	76,023
Neil MacKinnon & Assoc Ottawa Ont	69,707
Engineering services (including research) $1,879	
Health and welfare services $15,842,905—	
Foothills Hospital Calgary Alta	51,663
Great West Life Winnipeg Man	2,994,073
National Defence Medical Center Ottawa Ont	615,581
Dr KW Orbeck Ottawa Ont	57,548
Dr P Papadopoulos Ottawa Ont	111,547
Simon Fraser University Burnaby BC	56,682
University of Alberta Hospital Edmonton Alta	83,571
Vancouver General Hospital Vancouver BC	76,116
Vancouver Shaughnessy Hospital Vancouver BC	69,819
Victoria General Hospital Victoria BC	72,601
Legal services $607,050—	
Clark Wilson Vancouver BC	83,995
Protection services $20,106,033—	
Barnes Security Services Vancouver BC	133,590
BC Corps of Commissionaires Vancouver BC	2,524,015
Burns International Security Service Moncton NB	616,942
Canadian Corps of Commissionaires Ottawa Ont	10,214,018
Corps canadien des commissionnaires Montreal Que	4,575,392
Metropol Base—Fort Security Yellowknife NWT	54,451
Pinkerton du Québec Ltée Montreal Que	725,887
Pinkerton's of Canada Montreal Que	176,354
Twilite Security Ltd Yellowknife NWT	140,889
Scientific services (including research) $265,167	
Training and educational services—Non-public servants $787,201	
Training and educational services—Public servants $1,132,629—	
City of Calgary Calgary Alta	69,849
Flightsafety International North Carolina USA	65,910
Public Service Commission Ottawa Ont	103,715
Systemhouse Inc Ottawa Ont	96,600
Other professional services $120,562	
Other services $24,676,374—	
Alphatext Ltd Ottawa Ont	54,709
A-1 Bailiff Services Ltd Ottawa Ont	57,363
Bee Clean Winnipeg Man	116,109
Benedict Clint Ottawa Ont	68,000
Compushare Ltd Ottawa Ont	81,087
Department of Communications Ottawa Ont	2,657,180
Le Grand Véhicule Ottawa Ont	92,029
International Criminal Police Organization Ottawa Ont	489,878
Laventhol & Horwath Toronto Ont	69,000
Manpower Regina Sask	330,178
Minister of Finance:	
Alberta	285,461
British Columbia	134,053
Manitoba	114,318
New Brunswick	77,727
North West Territories	75,150
Nova Scotia	175,344
Ontario	160,573
Saskatchewan	181,799
Quebec	109,767
Ministre des Finances Sûreté du Québec Que	56,514
Ministry of Attorney General BC	83,469
MSA Canada Ltd Ottawa Ont	100,000
Modern Building Cleaning Regina Sask	103,200
Newfoundland Exchequer St John's Nfld	61,974
Price Waterhouse Mississauga Ont	60,000
Prologic Systems Ltd Ottawa Ont	106,799
Province of British Columbia BC	160,096
Provincial Treasury of Alberta Alta	101,736
Public Works Canada Ottawa Ont	4,322,911
Sani Building Maintenance Edmonton Alta	88,050
Shelburne Marine Shelburne NS	75,000
Supply and Services Canada Ottawa Ont	2,754,825
Systemhouse Inc Ottawa Ont	660,190
Treasury of Ontario Ont	501,431

SUPPLY AND SERVICES $160,387,238

Department $138,258,022

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Accounting services $5,178,741—	
Supply and Services Canada Hull Que	5,125,252
Computer services (informatic) $35,905	
Engineering services (including research) $21,556,651—	
A-Cubed Inc Mississauga Ont	107,121
AIM Ecological Consultants Ltd Aldergrove BC	96,578
Air B C Ltd Richmond BC	323,277
AIT Advanced Information Nepean Ont	113,035
Applied AI Systems Inc Kanata Ont	116,797
Arctec Canada Ltd Kanata Ont	194,392
Arctic Sciences Ltd Dartmouth NS	622,786
Arrav Systems Computing Inc Downsview Ont	246,439
B C Research Vancouver BC	67,074
Bacon Donaldson & Associate Vancouver BC	75,006
Beak Associates Consulting Ltd Calgary Alta	163,859
Binary Communications Inc Victoria BC	112,041
Bio-Mega Inc Laval Que	200,000
Biorex Groupe Conseil Inc Ste-Foy Que	406,194
Brooke Ocean Technology Halifax NS	283,205
CAE Electronics Ltd St-Laurent Que	322,280
Calmos Systems Inc Kanata Ont	80,901
Canadian Astronautics Ltd Ottawa Ont	139,390
Canadian Council on Smoking Ottawa Ont	59,070
CBR International Corp Sidney BC	78,309
Centre de Recherche Ste-Foy Que	50,000
CF Mineral Research Ltd Kelowna BC	325,776

SUPPLY AND SERVICES—*Continued*

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College de la Region de Québec Thetford Mines Que	223,046
Cosigma Lavalin Inc Montreal Que	64,259
Creo Electronics Corp Burnaby BC	1,827,736
Dorchester Laboratories Inc Dorchester Ont	53,753
Dr P J Doyle Ottawa Ont	57,701
ECO Research (Canada) Inc Pointe-Claire Que	326,722
Electrofuel Manufacturing Co Toronto Ont	371,989
ESSO Petroleum Canada Sarnia Ont	540,000
FMG Integrated Biotechnical Richmond BC	96,843
Focal Marine Ltd Bedford NS	312,570
Geortec Ltd St John's Nfld	223,858
Geotech Ltd Markham Ont	659,409
Glenayre Electronics Ltd Vancouver BC	103,725
Honeywell Ltd Markham Ont	314,985
Hydra Ltd Youngs Cove NB	95,319
Hydroqual Consultants Inc Calgary Alta	102,031
Indal Technologies Inc Mississauga Ont	139,403
International Datacasting Ottawa Ont	313,160
International Forestech Richmond BC	170,120
International Road Dynamics Saskatoon Sask	50,299
International Submarine Port Moody BC	584,836
ISL Industrial Science Richmond BC	190,653
Itres Research Ltd Calgary Alta	124,141
Jasco Research Ltd Sidney BC	122,677
Jean Béland & Associés Inc Neufchatel Que	186,052
Macdonald Dettwiler Richmond BC	864,538
Maclaren Plansearch Ltd Halifax NS	160,350
MacMillan Bloedel Research Vancouver BC	89,093
Mallet Research Services Dartmouth NS	159,870
Marenco Engineering Ltd Charlottetown PEI	83,308
McDaniels Research Ltd Vancouver BC	274,050
McMaster University Research Hamilton Ont	186,576
MEL Defence Systems Ltd Stittsville Ont	52,375
Microbios Ltd Calgary Alta	71,821
Microtel Pacific Research Ltd Burnaby BC	350,200
Monenco Consultants Ltd Calgary Alta	652,888
Monenco Maritimes Ltd Halifax NS	263,302
Nanometrics Inc Kanata Ont	163,276
Nolan Davis & Assoc Ltd Halifax NS	211,491
Noranda Research Centre Pointe-Claire Que	112,595
Nordco Ltd St John's Nfld	190,632
Nortek Engineering Inc St John's Nfld	101,527
OceanProb System Mfg Inc Sidney BC	368,390
Offshore Systems Ltd N Vancouver BC	1,027,553
Ontario Research Foundation Mississauga Ont	52,371
Opto-Electronics Inc Oakville Ont	61,265
Optotek Ltd Kanata Ont	105,480
P Lane & Assoc Ltd Halifax NS	68,882
Queen's University Kingston Ont	76,504
R S Wallace & Assoc Manotic Ont	66,572
RSI Robotic Systems Sidney BC	88,050
Scitech Consultants Inc W Vancouver BC	182,188
Seaconsult Marine Research Vancouver BC	55,000
Seakem Oceanography Ltd Dartmouth NS	642,713
Seastar Instruments Ltd Dartmouth NS	898,159
Simon Fraser University Burnaby BC	53,938
Sutek Services Ltd N Vancouver BC	64,984
System Ecotechnologies Inc Saskatoon Sask	98,388
Thermal Science Ltd Waterloo Ont	129,754
Umatac Industrial Processes Calgary Alta	283,500
Unisearch Associates Inc Concord Ont	107,573
University of British Columbia Vancouver BC	249,049
University of Victoria Victoria BC	100,963
University of Western Ontario London Ont	191,643
Varian Canada Georgetown Ont	104,198
Washburn & Gillis Assoc Ltd Fredericton NB	108,688
Zenon Environmental Inc Burlington Ont	158,415
Legal services $1,030,748—	
Department of Justice Ottawa Ont	170,697
Protection services $1,916,099—	
Canadian Corps of Commissionaires:	
Saint John NB	104,811
Winnipeg Man	1,591,459
Ste-Foy Que	216,952
Scientific services (including research) $123,381—	
The Coopers & Lybrand Assoc Toronto Ont	54,873
Training and educational services—Non-public servants $1,200,907—	
Albini Formation Inc Hull Que	84,022
Amtek Management Inc Nepean Ont	58,491
Lemmex & Associates Ltd Ottawa Ont	278,663
Training and educational services—Public servants $1,935,318—	
Financial Management Institute Ottawa Ont	374,602
Parisen Group Lasalle Ville St-Laurent Que	70,565
Public Service Commission Ottawa Ont	571,499
Supply and Services Canada Hull Que	121,031
Teradata Canada Inc Willowdale Ont	68,624
Other professional services $17,993,341—	
ACF Communications Ltd Ottawa Ont	146,893
ADGA Systems International Ltd Ottawa Ont	76,701
C I G C Ottawa Ont	51,040
Delmare Inc Mont St-Hilaire Que	57,863
Domicity Ltd Toronto Ont	60,000
Federal Systems of Canada Ottawa Ont	83,350
Greenwich Canadian Testing Weston Ont	63,582
Indigo Software Ltd Ottawa Ont	222,237
Ontario Research Foundation Mississauga Ont	84,376
Price Waterhouse Ottawa Ont	110,000
QRL Analysts Corp Nepean Ont	80,231
Robert Byron Ottawa Ont	86,439
S N I Systems Network Inc Ottawa Ont	139,110
Ship Shape Marine Ottawa Ont	57,803
SHL Systemhouse Inc Ottawa Ont	140,383
Speakman Centre for Materials Mississauga Ont	134,657
Supply and Services Canada Hull Que	794,378
The Laurier Group of Systems Ottawa Ont	102,362
Veritaaq Technology House Ottawa Ont	209,192
Other services $87,286,931—	
Acme Signalisation Ottawa Ont	14,446,177
Advance Films Ltd Toronto Ont	63,484
Aerospace Industries Ottawa Ont	51,793
Alndon Group Productions Inc Toronto Ont	59,836
Approvisionnements et Services Hull Que	580,893
Automation Centre of Ottawa Ottawa Ont	105,000
Bank of Montreal Toronto Ont	349,221
Banque Nationale du Canada Ottawa Ont	256,543
Barbara Personnel Inc Hull Que	70,395
Barbara Personnel Inc Ottawa Ont	295,709
Berger & Assoc Canada Ottawa Ont	687,349
Bomi Videotape Productions Nepean Ont	419,398
Boyd Moving & Storage Ltd Ottawa Ont	212,327
Bradson Personnel Ottawa Ont	335,874
Breakthrough Films Toronto Ont	227,250
Bryan Evans & Sons Ottawa Ont	53,637
Burton Kramer Assoc Ltd Toronto Ont	60,617
Business Rescue Associates Ltd Ottawa Ont	104,003
Canada Systems Group Ottawa Ont	3,628,383
Canada Systems Group Ltd Ottawa Ont	160,766
Canadian Cerebral Palsy Toronto Ont	69,566
Canadian Imperial Bank of Commerce Ottawa Ont	85,823
Carola Tietz Gloucester Ont	887,553
Charlton & Gobuyan Design Ottawa Ont	551,666
Cine Contract Inc Montreal Que	75,000
Cinelume Productions Ltd Montreal Que	189,443
CKS Computer Service Ltd Kanata Ont	78,900
Comdex Needham Mass USA	59,520
Communicado Assoc Inc Ottawa Ont	80,249
Compucraft Systems Ltd Ottawa Ont	533,577

SUPPLY AND SERVICES—*Continued*

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Corvideocom Ltd Ottawa Ont	313,362
Creative House Ltd Vancouver BC	300,168
Creative Imaging Ottawa Ont	169,007
Credo Group Ltd Winnipeg Man	541,510
CTMG Canadian Technology Ottawa Ont	188,120
D E Systems Ltd Ottawa Ont	188,482
Data Kinetics Ltd Ottawa Ont	168,272
Davies Flaman Partnership Inc Ottawa Ont	50,128
Digital Equipment of Canada Willowdale Ont	353,112
Display Laminating Ottawa Ont	603,573
Display Mounting Ltd Ottawa Ont	69,858
Double Exposure Ltd Ottawa Ont	83,297
Dynakey Corp Ottawa Ont	81,812
EDPACS Orlando Fla USA	53,238
Enameltec Ltd Langley BC	62,165
Enheat Inc Amherst NS	51,012
Fairbairn Executive Services Ottawa Ont	90,125
Federal Systems of Canada Ottawa Ont	80,200
Fifth Dimension Cad/Cam Ottawa Ont	332,511
Flexmural Ltd Montreal Que	109,252
François Gagnon Design Verdun Que	67,690
General Assembly Post Nepean Ont	60,902
Gilmore Reproductions Ottawa Ont	69,387
Glen Warren Productions Scarborough Ont	206,793
Golden Color Laboratory Ltd Ottawa Ont	67,151
Goldi Productions Ltd Mississauga Ont	145,557
Gordon Watt Films Inc Rexdale Ont	61,139
Guy E Parent Saint-Hippolyte Que	89,937
Hadwen Graphics Ltd Ottawa Ont	52,425
HAS Novelties Ltd Toronto Ont	123,459
Hexagon Computer Systems Inc Ottawa Ont	246,056
Hyde Park Film Productions Toronto Ont	255,000
Indigo Software Ltd Ottawa Ont	125,608
Interactive Television Co Arlington Va USA	254,975
Intercom Films Ltd Toronto Ont	388,706
International Image Don Mills Ont	79,658
Intouch Consulting Orleans Ont	64,800
J & O Exhibits Ltd Toronto Ont	169,216
J P L Productions Inc Montreal Que	85,192
Kem Murch Productions London Ont	54,656
Kromar Printing Ltd Winnipeg Man	71,477
La Caisse Centrale Desjardins Montreal Que	212,731
Lauron Productions Ltd Toronto Ont	1,166,026
Les Carrières St-Marc (1983) St-Marc-des-Carrières Que	65,335
Les Frères Proulx Brothers Inc Ottawa Ont	92,248
Les Productions Pascal Blais Montreal Que	126,900
Les Productions R Charbonneau Ottawa Ont	403,250
Les Productions SDA Ltee Montreal Que	359,640
LGS Data Processing Ottawa Ont	338,756
Linktek Corp Ottawa Ont	88,503
LRS Trimark Ltd Ottawa Ont	322,493
M & M Film Productions Ltd Toronto Ont	131,528
M Jean Tétrault St-Canut Que	56,375
MacDonald & Brisson Personnel Ottawa Ont	144,326
Mainstreet Studios Ottawa Ont	106,302
Marc Productions Ltd Gloucester Ont	97,116
McMahon Productions Ltd Ottawa Ont	95,700
Merriam Productions Ltd Ottawa Ont	67,456
Mi-Kal County-Matic Inc Syracuse NY USA	175,715
Michael Bedford Photography Ottawa Ont	50,628
MICR Systems Ltd Willowdale Ont	52,212
Mobius Productions Ltd Toronto Ont	192,173
Motivational Communications Ottawa Ont	53,022
National Film Board of Canada Montreal Que	103,735
Network Personnel Inc Ottawa Ont	73,032
Office Overload Vancouver BC	148,974
OM Video Ottawa Ont	89,492
Omnifacts Research Ltd St John's Nfld	129,959
Paul Pollack Personnel Ltd Ottawa Ont	62,876
Pierre Gadbois Productions Inc Ottawa Ont	127,835
Plan Tel Inc Montreal Que	119,366
PMF Editorial Services Inc Ottawa Ont	92,569
Polmac Communications Inc Regina Sask	106,041
Portage Personnel Hull Que	123,293
Pro-Vision Communications Toronto Ont	200,835
Profoto Inc Gatineau Que	82,482
Prologic Systems Ltd Ottawa Ont	325,825
Publicité Intercom Montreal Que	51,380
Quantum Information Resources Montreal Que	269,311
Quantum Management Services Ottawa Ont	74,829
Receiver General for Canada Hull Que	252,744
Rollframe Productions Ltd Ottawa Ont	100,974
S & S Software Ltd Ottawa Ont	123,822
S N I Systems Network Inc Ottawa Ont	190,205
Schulz Productions Toronto Ont	108,311
SCL Skerrett Communications Dartmouth NS	53,347
SHL Systemhouse Inc Ottawa Ont	749,135
Société Radio-Canada Montreal Que	900,000
Sofi Inc Montreal Que	50,271
Sound Venture Productions Ottawa Ont	51,630
Spectralite 70 Ltd Trois-Rivières Que	199,521
SRI Canada Ltd Ottawa Ont	93,645
St John Ambulance Ottawa Ont	65,400
Stein/Maclean Prod Ltd Edmonton Alta	81,974
Steve Shaw Inc Toronto Ont	150,218
Supply and Services Canada Hull Que	233,247
Synerlogic Inc Ottawa Ont	380,428
T V Ontario Toronto Ont	82,500
Terry Cochrane Image Ottawa Ont	337,428
TES Contract Services Inc Toronto Ont	68,139
The Aga Khan Foundation Canada Toronto Ont	130,000
The Davies Flaman Partnership Ottawa Ont	283,118
The GWP Wallworks Group Inc Calgary Alta	54,130
The Image Works Alberta Inc Edmonton Alta	90,688
The Job Farm Ottawa Ont	94,967
The Royal Bank of Canada Halifax NS	95,434
The 500 Selection Services Ottawa Ont	171,799
Tinsel Media Productions Edmonton Alta	104,788
Topek Productions Inc Ottawa Ont	319,870
Toronto Dominion Bank Ottawa Ont	441,263
Training Grp Div of Research Edmonton Alta	66,200
Trilan Systems Inc Ottawa Ont	131,740
Turnelle Productions Inc Gloucester Ont	370,414
Ultracom Consulting Services Ottawa Ont	93,857
United Video Ltd Ottawa Ont	97,690
VK Computer System Inc Ottawa Ont	91,200
Veritaaq Technology House Ottawa Ont	482,001
VTA Le Monde Inc Montreal Que	150,000
Vicom Ltd Vancouver BC	124,618
Victor Temporary Services Ottawa Ont	262,931
W R Sterolowski Ottawa Ont	66,595
Wackid Radio Ottawa Ont	331,817
Why Not Productions Inc Toronto Ont	111,448
Williams and Wilson Public Edmonton Alta	240,053
XV Olympic Winter Games Calgary Alta	450,000

Statistics Canada $22,129,216

Accounting services $136,600

Computer services (informatic) $1,055,730—

C G I Conseillers en gestion et informatique Ottawa Ont	106,958
C S G Canada Systems Group Ltd Ottawa Ont	158,801
Synerlogic Halifax NS	91,422

Legal services $778

Protection services $930,721—

Canadian Corps of Commissionaires:	
Ottawa Ont	927,575
Montreal Que	3,146

Training and educational services—Public servants $660,202—

On Course Learning Centres Inc Ottawa Ont	72,336
P S C Ottawa Ont	130,172

SUPPLY AND SERVICES—*Concluded*

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Other professional services $2,402,253—	
ADAPTEX Inc Gloucester Ont	59,926
Breedon Research Inc Toronto Ont	114,400
Hooper Marketing Alexandria Va USA	74,009
Price Waterhouse Ottawa Ont	52,500
Woods Gordon Victoria BC	62,370
Other services $16,942,932—	
Automation Centre of Ottawa Ltd Ottawa Ont	278,155
Barbara Personnel Inc Ottawa Ont	74,325
Bradson Personnel Ottawa Ont	85,859
Computer Centres Ltd Calgary Alta	124,886
D E Systems Ltd Ottawa Ont	70,083
Network Personnel Inc Ottawa Ont	59,743
Ottawa Personnel Consultants Ottawa Ont	58,680
S P I Consultants Ottawa Ont	54,457
Supply and Services Canada Ottawa Ont	686,249
Victor Temporary Services Ottawa Ont	86,288
Vital Statistics Province of Ont	174,833

TRANSPORT $227,452,962

Department $223,305,084

Accounting services $929,456—	
Actos International Training Ottawa Ont	87,173
Beaudril Ltd Calgary Alta	58,200
Supply and Services Canada Hull Que	368,548
The Cord Group Ltd Dartmouth NS	217,635
Collection agency services $41,858	
Computer services (informatic) $4,386,464—	
Arthur Andersen & Co Ottawa Ont	93,897
Atkinson Tremblay & Assoc Inc Ottawa Ont	70,200
Canada Systems Group Ltd Ottawa Ont	315,740
Comshare Ltd Rexdale Ont	69,901
D I Associates Ltd Mississauga Ont	152,630
Datacap Ltd Ottawa Ont	147,352
DMR Group Inc Ottawa Ont	68,811
Domus Software Ltd Ottawa Ont	59,832
Gendron Lefebvre & Associés Inc Montreal Que	69,321
Intellitech Canada Ltd Ottawa Ont	54,150
Iota Consulting Ltd Ottawa Ont	326,153
L'Industrielle-Services Techniques Montreal Que	79,321
Maxima Computer Task Group Ltd Ottawa Ont	58,653
Nortak Software Ltd Ottawa Ont	59,692
Price Waterhouse Ottawa Ont	60,000
Quantum Management Services Ltd Ottawa Ont	167,528
Roland Carriere & Associates Ottawa Ont	86,720
S & S Software Ltd Toronto Ont	332,729
Sanborg Computer Consultants Ltd Toronto Ont	62,400
Silico Computer Systems Ltd Nepean Ont	204,310
SNI Systems Network Inc Ottawa Ont	173,392
Systematix Ottawa Ont	114,438
Systemoid Ste-Foy Que	55,106
Systems Network Ottawa Ont	76,280
Transport Canada Ottawa Ont	98,760
Veritaaq Technology House Inc Ottawa Ont	213,109
Engineering services (including research) $26,225,489—	
A J Robinson & Associates Inc Toronto Ont	147,106
Accuratus Engineering Ltd Vancouver BC	86,671
Acres International Ltd St John's Nfld	527,357
Adi Ltd Halifax NS	110,411
Airquest Resource Services Ltd Winnipeg Man	115,684
Arctec Canada Ltd Kanata Ont	92,049
Associate Engineering BC Ltd Vancouver BC	249,150
Atlantic Air Survey Ltd Halifax NS	59,954
B J Tworzyanski Ltd Toronto Ont	75,893
Bahl Lalonde Inc Montreal Que	154,633
Beauchemain Beaton Lapointe Inc Montreal Que	56,767
Bouthillette Parizeau & Associates Ltd Montreal Que	80,100
Carleton University Ottawa Ont	174,178
Chandler Kennedy Dandyk Kilpatrick Calgary Alta	83,393
Claude Bisson Architecte Ltée Montreal Que	59,500
Cogemat Inc Montreal Que	139,127
Cohos Evamy Partnership Edmonton Alta	444,882
Collins Fulker McDonell Maltby Vancouver BC	170,925
Colt Engineering Inc Winnipeg Man	123,068
Concord Scientific Corporation Toronto Ont	61,507
Corner Brook Engineering Ltd St John's Nfld	168,623
Crandall & Associates Ltd Halifax NS	83,114
CSE Marine Services Inc Collingwood Ont	52,240
D S Lea Associates Ltd Winnipeg Man	521,920
David N Spearing & Associates Ltd Vancouver BC	102,299
Dayton & Knight Ltd Vancouver BC	209,255
Delcan Corp Vancouver BC	81,431
Delcan Deleuw Cather Ltd Edmonton Alta	125,524
Dufferin Construction Ltd Toronto Ont	1,213,479
Duncan & Associates Engineering Ltd Nanaimo BC	414,591
Duncan & Associates Engineering Ltd Vancouver BC	97,223
Dupont Desmeules et Associés Inc Montreal Que	225,928
Environmental & Structural Engineering Ltd Halifax NS	71,220
Fenco Lavalin Corp Vancouver BC	86,260
Fenco Newfoundland St John's Nfld	310,323
Fichten Soiferman Ltd Montreal Que	82,825
Gendron Lefebvre & Associés Ltée Montreal Que	209,432
Giffels Associates Ltd Toronto Ont	103,713
Golder Associates Ltd Halifax NS	93,976
Graeme & Murray Consultants Ltd Vancouver BC	65,840
Groupe Conseil Tredec Inc Montreal Que	460,964
Hamel Beaulieu Associés Ltée Montreal Que	110,025
IBI Group Edmonton Alta	66,786
IBI Group Toronto Ont	63,905
Ingetec Expert Conseils Inc Montreal Que	302,300
Jensen Kew Architects Inc Vancouver BC	173,160
John Emery Geotechnical Inc Toronto Ont	92,242
K Shaw & Son Contractors Ltd Edmonton Alta	142,761
Kenting Earth Sciences Ltd Halifax NS	56,472
Ker Priestman & Associates Ltd Vancouver BC	94,944
Kilborn Engineering Ltd Vancouver BC	339,752
KLM Engineering Ltd Vancouver BC	273,637
Laboratoire B-Sol (1981) Ltée Montreal Que	74,570
Les Laboratoires Ville-Marie Inc Ville-Marie Que	105,247
Lindan Plastics Ltd Toronto Ont	106,240
LMBDS-Sidam Inc Montreal Que	72,653
M M Dillon Ltd Winnipeg Man	231,529
MacDonald Cockburn McFeetors Winnipeg Man	196,281
MacLaren Engineers Inc Toronto Ont	417,263
Maritime Testing Ltd Halifax NS	56,548
McCormick Rankin & Associates Ltd Toronto Ont	188,180
Monenco Consultants Ltd Toronto Ont	475,667
Mon-Ter-Val Inc Montreal Que	103,660
Murray & Murray Griffith & Rankin Toronto Ont	96,361
N D Lea & Associates Ltd Vancouver BC	642,691
National Research Council Ottawa Ont	148,472
Neill and Gunter Halifax NS	210,041
Norr Airport Planning Associates Ltd Toronto Ont	84,653
Peterson & Lester Architects Ltd Vancouver BC	84,093
Phillips Barratt Kaiser Engineering Ltd Vancouver BC	191,614
Piette Audy Bertrand Lemieux Montreal Que	152,325
Polytech Inc Montreal Que	110,547
Porter Dillon Ltd Halifax NS	122,784
Public Works Canada Montreal Que	415,593
Public Works Canada Vancouver BC	364,126
R E Winter & Associates Ltd Toronto Ont	70,875
Reid Crowther & Partners Ltd Edmonton Alta	458,934
Reid Crowther & Partners Ltd Vancouver BC	205,805
René Seguin 87 Inc Montreal Que	136,185
Roadmaster Construction Ltd Toronto Ont	136,161
Robert Allan Ltd Vancouver BC	202,865
Robert Freundlich & Associates Ltd Vancouver BC	80,016

TRANSPORT—*Continued*

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Roche Associés Ltée Montreal Que	50,689
Roth Electric Ltd Toronto Ont	159,340
Sable Maritime Ltd Kanata Ont	132,961
Sanborg Computer Consultants Ltd Toronto Ont	60,128
Sandwell Swan Wooster Ltd Toronto Ont	64,362
Scouten Mitchell Ltd Winnipeg Man	114,395
Sheppard Hedges & Green Ltd Gander Nfld	160,191
Solmundson Engineering Group Winnipeg Man	351,888
Soutar & Associates Ltd Vancouver BC	252,574
Stanley Associates Engineering Ltd Kamloops BC	247,241
St-Gelais Tremblay Bélanger Montreal Que	78,553
T M Thomson & Associates Ltd Vancouver BC	82,480
Technisol Inc Montreal Que	99,550
Terra Engineering Laboratories Ltd Vancouver BC	72,927
The BAE Group Halifax NS	117,830
Torontario Engineering Ltd Toronto Ont	153,135
Touche Ross Management Consultants Ltd Toronto Ont	54,208
Tremblay Deschênes & Associés Ltée Montreal Que	120,578
Tristar Electric Inc Toronto Ont	65,376
UMA Engineering Ltd Edmonton Alta	313,088
Urban Systems Ltd Kamloops BC	221,026
V B Cook Co Ltd Winnipeg Man	89,174
Victor Engineering Ltd Winnipeg Man	51,800
Wapiti Gravel Supplies Ltd Edmonton Alta	61,588
Wardrop Engineering Inc Winnipeg Man	140,444
Warnock Hersey Inc Halifax NS	202,112
Willis Cunliffe Tait & Co Ltd New Westminster BC	261,772
Winkelaar Howard & Associates Ltd Edmonton Alta	82,137
Health and welfare services $985,578	
Legal services $720,754—	
Department of Justice Ottawa Ont	87,850
McCarthy & McCarthy Toronto Ont	56,316
Protection services $9,969,180—	
A & B Office Services Ltd Vancouver BC	50,355
Agence de sécurité et d'investigation Inc Montreal Que	200,970
B C Corps of Commissionaires Vancouver BC	193,950
Base Fort Security Group Ltd Edmonton Alta	194,740
Canadian Corps of Commissionaires:	
Edmonton Alta	82,083
Halifax NS	1,687,061
Kingston Ont	710,873
Montreal Que	808,731
North Bay Ont	62,821
Ottawa Ont	677,382
Saint John NB	268,433
St John's Nfld	210,688
Ste-Foy Que	172,524
Sault Ste Marie Ont	111,439
Timmins Ont	122,001
Toronto Ont	655,459
Victoria BC	262,215
Windsor Ont	73,385
Winnipeg Man	510,569
City of Calgary Calgary Alta	1,762,027
City of Edmonton Edmonton Alta	130,806
Groupe Admari Inc Montreal Que	64,774
Help International Ltd Edmonton Alta	157,399
Metropol Security Ltd Halifax NS	383,902
Metropol Security Ltd Montreal Que	85,318
Pacific Building Maintenance Ltd Edmonton Alta	50,858
Twilite Security Ltd Edmonton Alta	94,867
Scientific services (including research) $834,697—	
Lasalle Hydraulic Laboratory Ltd Lasalle Que	60,249
Les Associés Marie Selick Montreal Que	92,305
National Defence Ottawa Ont	251,233
Neutek Consulting Ltd Ottawa Ont	59,999
W R Davis Engineering Ltd Ottawa Ont	52,934
Training and educational services—Non-public servants $294,404	
Training and educational services—Public servants $7,400,258—	
Air Atlantic Halifax NS	63,927
Air Canada Winnipeg Man	357,958
Canadian Airlines International Ltd Vancouver BC	163,197
Department of Transportation FAA Oklahoma City Okla USA	105,824
Execaire Inc Montreal Que	93,737
Flight Safety International Flushing NY USA	218,143
Public Service Commission of Canada Ottawa Ont	701,007
Quebecair Inc Montreal Que	56,486
Time Air Ltd Vancouver BC	55,045
Transport Canada Ottawa Ont	678,415
Wardair Canada Ltd Winnipeg Man	119,126
Other professional services $46,860,210—	
678258 Ontario Ltd Mississauga Ont	105,917
A L S Bio-Tech Resources Ltd Vancouver BC	59,245
Acres International Ltd Toronto Ont	170,082
Adga Ltd Ottawa Ont	155,093
ADI Limited Fredericton NB	93,354
Air BC Richmond BC	231,996
Air Surrey Inc Roanoki Ill USA	65,736
AIT Advanced Info Technologies Corp Ottawa Ont	56,130
Angus Reid Associates Inc Winnipeg Man	96,450
Applied AI Systems Inc Kanata Ont	57,000
Arctec Canada Ltd Kanata Ont	647,811
Arctec Newfoundland Ltd St John's Nfld	57,962
Arctic Research & Development Bragg Creek Alta	67,000
Arno Keinonen Arctic Construction Inc Calgary Alta	75,835
Arnott Design Group Inc Toronto Ont	334,566
Atomic Energy Control Board Ottawa Ont	121,724
Aviation Planning Services Ltd Montreal Que	168,194
A & P Appledore (Canada) Ltd Halifax NS	124,800
Barringer Research Ltd Rexdale Ont	75,368
BC Hydro Surrey BC	67,380
Beak Consultants Ltd Ottawa Ont	50,108
Bennett & Norgrove Ltd Toronto Ont	97,725
Big H Construction Ltd Toronto Ont	180,501
Biokenetics and Associates Ltd Ottawa Ont	292,468
Bombardier Inc Montreal Que	614,412
CAE Electronics Ltd St-Laurent Que	474,923
Canada Ports Corporation Ottawa Ont	151,992
Canadian Astronautics Ltd Ottawa Ont	62,220
Canadian Corps of Commissionaires:	
Halifax NS	182,007
Toronto Ont	554,864
St John's Nfld	134,820
Canadian Standards Association Rexdale Ont	367,124
Canadian Urban Transit Association Toronto Ont	146,900
Canarctic Shipping Co Ltd Ottawa Ont	1,636,202
Canpolar Consultants Ltd Toronto Ont	119,480
Care Concepts Inc Phoenix Ariz USA	62,696
Chrysler Canada Ltd Windsor Ont	90,844
City of Mississauga Mississauga Ont	178,844
Communication Gillies Inc St-Lambert Que	59,095
Computer Economics Inc Marina Del Rey Calif USA	51,810
Concord Scientific Corporation Toronto Ont	292,195
Contemporary Research Centre Ottawa Ont	122,372
Crandall & Associates Ltd Moncton NB	61,223
CTF Systems Inc Port Coquitlam BC	200,608
Daniel Monette-Creation Graphics Ltd Montreal Que	50,405
Days Overhead Maintenance Ltd Toronto Ont	157,039
De Havilland Aircraft Co Canada Downsview Ont	53,575
Delcan Deleuw Cather Canada Ltd Toronto Ont	173,335
Deloitte Haskins & Sells Ottawa Ont	94,113
Department of Communications Ottawa Ont	66,894
DMR Group Inc Ottawa Ont	206,501
Danatec Educational Services Ltd Calgary Alta	51,576
EAC Amy & Sons Ltd Ottawa Ont	72,109
Econolynx International Ltd Nepean Ont	91,971
Environment Canada Ottawa Ont	445,007
Epix Montreal Que	62,602
Esgore Associates Inc Nepean Ont	118,632
Ezee Parc Ltée Montreal Que	138,966

TRANSPORT—*Continued*

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Fairhall Moffatt & Woodland Ltd Toronto Ont	89,670
Fairview Landscape Associates Ltd Toronto Ont	121,690
Fleet Technology Ltd Kanata Ont	207,824
Forest Engineering Research Institute Pointe-Claire Que	58,430
Fri-dev Concool Ltd Brassard Que	85,691
Geotechnical Resources Ltd Calgary Alta	94,900
German & Milne Inc Montreal Que	171,418
Giro Inc Montreal Que	98,495
Gowling & Henderson Ottawa Ont	91,736
Harm Schilthuis & Sons Ltd Toronto Ont	936,575
Hartt & Page Ltd Ottawa Ont	52,142
Hieatt & Associates Inc Toronto Ont	66,946
Hill International Inc Willingboro NJ USA	52,500
Holstead & Redmond Ltd Toronto Ont	66,582
IBI Group Toronto Ont	587,755
IMC Consulting Group Inc Edmonton Alta	214,184
IMP Group Ltd Halifax NS	97,328
Imperial Oil Ltd Sarnia Ont	280,956
Implantation Système NDB Montreal Que	149,753
Information Systems Group Consultants Ltd Ottawa Ont	66,000
Intellitech Canada Ltd Ottawa Ont	144,650
Intera Technologies Ltd Calgary Alta	197,465
International Rail Consultants Vancouver BC	50,811
International Road Dynamics Saskatoon Sask	50,300
James F Hickling Management Consultants Ltd Ottawa Ont	1,175,980
Jean Fournier Inc Montreal Que	60,398
Ken Pierman Contracting Inc Toronto Ont	278,725
Ker-Train Systems Ltd Kingston Ont	51,148
Kom Inc Ottawa Ont	123,000
L F Electro Navigation Installers Ltd Toronto Ont	59,800
Lemessurier M C St John's Nfld	65,200
LGS Conseillers Info Inc Montreal Que	649,620
LMBDS-Sidam Inc Montreal Que	227,208
Mac Laren Engineers Ltd Toronto Ont	58,770
MacDonald Dettwiler & Associates Ltd Richmond BC	109,695
MacLaren Plansearch Ltd Halifax NS	60,000
Manop Services North Vancouver BC	113,837
Marshall Macklin Monaghan Ltd Toronto Ont	62,943
Martin Marietta Canada Ltd Ottawa Ont	158,323
Maunder & Britnell Engineering Ltd Markham Ont	115,028
Melville Shipping Ltd Calgary Alta	260,100
Melville Shipping Ltd Ottawa Ont	246,894
Mitchell Partnership Toronto Ont	58,930
Monenco Consultants Ltd Calgary Alta	137,551
Mueller International Inc Ottawa Ont	378,304
National Defence Ottawa Ont	89,205
National Research Council Ottawa Ont	181,753
NB Tel Moncton NB	74,293
Nordco Ltd St John's Nfld	434,236
Norland Science & Engineering Ltd Ottawa Ont	60,146
Northway Map Tech Ltd Toronto Ont	198,308
Offshore Mechanics Ltd St John's Nfld	50,000
Offshore Systems Ltd North Vancouver BC	1,001,808
Ontario Research Foundation Mississauga Ont	223,351
Ottawa YM-YWCA Ottawa Ont	137,495
Parkin Architects Ltd Toronto Ont	70,648
Peat Marwick and Partners Toronto Ont	70,590
Peat Marwick Mitchell and Co Toronto Ont	383,919
Plourde Machinerie Électrique Quebec Que	61,546
Polar Sea Research Ltd Lethbridge Alta	70,770
Porsche Stuttgart West Germany	82,679
Potentia Consultants Ltd Ottawa Ont	58,246
Prévost Car Inc Sainte-Claire Que	209,350
Price Waterhouse Ottawa Ont	783,673
Prince Rupert Water Taxi Ltd Prince Rupert BC	165,167
Protocols Standards & Communications Inc Ottawa Ont	159,253
Province of Ontario Downsview Ont	64,000
Province of Prince Edward Island Charlottetown PEI	74,349
Provost Cartage Inc Montreal Que	379,058
Public Works Canada Montreal Que	164,946
Public Works Canada Ottawa Ont	3,448,606
Qualserv Ltd Nepean Ont	164,307
R S Wallace & Associates Ltd Manotick Ont	73,777
Raytheon Canada Ltd Waterloo Ont	58,200
Revenue Canada Ottawa Ont	660,728
RNLI Trading Ltd Dorset Engl	55,750
Roads and Transportation Association Ottawa Ont	338,420
Robert Allan Ltd Vancouver BC	58,358
Rowan Williams Davies & Irwin Inc Guelph Ont	62,500
Rowe Malcolm Ottawa Ont	85,089
Rutenberg Design Inc Dorval Que	150,960
Seatronics Technologies Ltd Burnaby BC	225,981
Seimac Ltd Halifax NS	100,452
SHL Systemhouse Inc Ottawa Ont	57,393
Software Artisans Ltd Ottawa Ont	64,610
Software Kietics Ltd Stittsville Ont	77,903
St John's Ambulance Ltd Toronto Ont	50,927
St Joseph Printing Ltd Toronto Ont	55,895
Statistics Canada Ottawa Ont	545,000
Supply and Services Canada Hull Que	2,500,915
The Coopers Lybrand Consulting Group Ottawa Ont	66,046
The Cord Group Ltd Dartmouth NS	98,086
The Institute for Research on Public Policy Victoria BC	51,334
The Pass Group Ottawa Ont	147,064
The Trade & Transportation Group Ottawa Ont	52,008
Thermotech Engineering Montreal Que	59,195
Thompson Hickling Aviation Inc Ottawa Ont	205,270
Thompson Lightstone & Co Ltd Toronto Ont	57,000
Tizzard's Entreprises Ltd St John's Nfld	89,198
Touche Ross Management Consultants Ottawa Ont	196,407
Tradewind Scientific Ltd Ottawa Ont	132,517
Transmode Consultants Inc Toronto Ont	91,052
Transport Canada Ottawa Ont	79,871
Treasury Board Ottawa Ont	102,728
TSF Inc Montreal Que	59,897
University of New Brunswick Fredericton NB	70,250
University of Saskatchewan Saskatoon Sask	144,225
UTDC Inc Kingston Ont	133,868
Victor Engineering Ltd Nepean Ont	95,200
Virtual Prototypes Inc Montreal Que	156,540
W R Davis Engineering Ltd Ottawa Ont	513,301
Warnock Hersey Ltée Montreal Que	96,088
Welding Institute of Canada Ltd Oakville Ont	74,227
William M Mercier Ltd Ottawa Ont	61,036
World Weatherwatch Toronto Ont	193,265
Young & Wiltshire Management Consultants Ottawa Ont	159,801
Zenon Environmental Inc Ottawa Ont	92,300
Other services $124,656,736—	
100921 Canada Inc Dorval Que	1,157,937
A & A Services Ltd Vacouver BC	71,511
Air Ontario Inc Toronto Ont	145,000
AKW Homes Sydney NS	481,759
Alvin J Scott Douglastown NB	50,993
B C Corps of Commissionaires Vancouver BC	886,244
B & M Paving Ltd Gander Nfld	51,004
Barbara Personnel Inc Ottawa Ont	179,426
Base Fort Security Group Edmonton Alta	86,031
Behr Investment Corp Winnipeg Man	125,215
Best Cleaners & Contractors Ltd Montreal Que	730,054
BLHN Marine Services Inc Boucherville Que	73,995
Bordeaux Maintenance Services Ltd Moncton NB	906,462
Bradson Personnel Services Inc Ottawa Ont	463,027
C L Disposal Ltd Mississauga Ont	125,608
Camp Systems of Canada Ltd Ottawa Ont	145,538
Canada Catering Co Ltd Winnipeg Man	162,862
Canada Systems Group Ltd Ottawa Ont	306,496
Canadian Corps of Commissionaires:	
Edmonton Alta	253,200
Montreal Que	112,927
Ottawa Ont	264,758
Toronto Ont	83,314
Winnipeg Man	406,855
Canadian Council of Motor Transport Administrators Victoria BC	61,465
Canadian Locker Co Ltd Montreal Que	149,650
Can-Dive Services Ltd North Vancouver BC	154,528

TRANSPORT—*Continued*

	$
Capital City Maintenance Ltd Toronto Ont	679,696
Carrier Canada Ltd Calgary Alta	674,029
Cassidy Construction Ltd Edmonton Alta	66,529
Catalano Janitor Services Ltd Winnipeg Man	55,384
Century Parking Service Ltd Calgary Alta	200,720
CI TOTT Co Ltd Tokyo Japan	65,948
Cipolla's Services Ltd Toronto Ont	53,550
City of North Battleford North Battleford Sask	107,740
Civil Aviation Authority Aviation House Edimburgh GB	178,733
Colley Motorship Ltd Montreal Que	60,075
Compagnie Crawley & McCraken Ltée Montreal Que	59,418
Concorde Maintenance Ltd Calgary Alta	1,042,027
Construction Edec Inc Montreal Que	176,154
Construction Maintenance Repairs Ltd Shearwater NS	143,209
Cornwall Regional Hospital Linen Service Cornwall Ont	125,340
Corporation of the Township of Golden Balmerton Ont	187,200
Cree Band Council Eastmain Montreal Que	128,744
Cree Band Council Waskaganish Montreal Que	188,601
Cree Band Council Wemindji Montreal Que	170,635
Crowntek Inc Markham Ont	321,835
Dale & Company Ltd Winnipeg Man	67,513
Department of Communications Edmonton Alta	65,218
Department of Communications Ottawa Ont	610,000
Department of Tourism Halifax NS	102,294
Digital Equipment of Canada Ltd Kanata Ont	76,883
Dufferin Construction Co Ltd Oakville Ont	486,363
Dynamic Maintenance Ltd Vancouver BC	1,251,463
East-Can Maintenance Ltd Dartmouth NS	63,206
Echo Bay Mines Ltd Edmonton Alta	138,040
Ecole Polytechnique de Montréal Montreal Que	228,309
Environment Canada:	
Downsview Ont	15,866,000
Edmonton Alta	2,884,699
Halifax NS	835,700
Montreal Que	1,589,400
Ottawa Ont	804,573
Toronto Ont	651,404
Vancouver BC	1,608,412
Winnipeg Man	659,900
Eric W Harrison Ltd Winnipeg Man	607,040
Fairbairn Executive Services Ltd Ottawa Ont	67,467
Federated Building Maintenance Ltd Toronto Ont	3,632,886
Focus Building Services Ltd Edmonton Alta	64,519
Fred H Ross & Associates Ltd Edmonton Alta	497,511
G & M Development Ltd Halifax NS	152,773
Galt Western Personnel Ltd Vancouver BC	131,646
Gauthier Inc Montreal Que	69,758
Gazzola Paving Ltd Concorde Ont	143,847
Group Four Furniture Inc Montreal Que	92,401
Groupe Admari Inc Montreal Que	325,536
Guérette H Cacouna Que	56,952
H M Aquablast Ltd Toronto Ont	72,086
H & H Enterprises Ltd Wabush Nfld	50,572
Harrington Ottawa Ont	67,298
Holiday Building Cleaning Co Ltd Montreal Que	1,123,908
Honeywell Ltd Montreal Que	146,402
Horton & Ball Walten Fidy Toronto Ont	668,898
Huron Aviation Inc Toronto Ont	178,500
Inuvik Inn Ltd Inuvik NWT	80,934
IP Sharp Associates Ltd Toronto Ont	310,210
ITT Felec Services Colorado Springs Colo USA	61,543
Jarzab Enterprises Ltd Winnipeg Man	203,582
Jean Fournier Inc Montreal Que	130,564
Jet Janitor Services Ltd Stephenville Nfld	170,249
Johnson Controls Ltd Calgary Alta	60,205
Kelly Services Ltd Toronto Ont	111,428
King's Northern Cleaners Ltd North Bay Ont	135,770
La Société Sogsabec Ltée St-Laurent Que	1,111,543
Laidlaw Waste Systems Ltd Montreal Que	345,846
Lavalin Transport Inc Montreal Que	76,390
Les Systèmes sur mesure PB Inc Montreal Que	218,411
Lysle A Spence Ltd Halifax NS	60,803
Manpower Temporary Services Cornwall Ont	53,564
McGill University Montreal Que	215,915
Metropolitan Maintenance & Cleaning Ltd Toronto Ont	86,240
Metropolitan Parking Inc Montreal Que	2,043,200
Modern Building Cleaning Ltd Halifax NS	230,260
Modern Building Cleaning Ltd St John's Nfld	308,759
Monselet Construction & Équipement Ltée Montreal Que	622,994
Nanisivik Mines Ltd Winnipeg Man	50,056
National Film Board Ottawa Ont	61,729
National Research Council Ottawa Ont	93,601
Network Personnel Inc Ottawa Ont	119,132
Newfound Construction Ltd St John's Nfld	93,413
Nortak Software Ltd Ottawa Ont	53,750
Nucon General Contractors Ltd Toronto Ont	56,631
Office Overload Ltd Winnipeg Man	53,560
Oxford Building Maintenance Co Ltd Winnipeg Man	443,125
Pacific Building Maintenance Ltd Richmond BC	1,084,334
Penetang Midland Coach Lines Inc Midland Ont	236,571
Percy Pyper Ltd Greely Ont	183,220
Pollack Personnel Ottawa Ont	83,439
Progressive Building Maintenance Ltd Montreal Que	308,587
Progressive Building Maintenance Ltd Vancouver BC	106,944
Public Works Canada:	
Dorchester Que	292,130
Halifax NS	1,195,917
Montreal Que	8,649,405
Ottawa Ont	606,583
Vancouver BC	89,957
Quantum Management Services Ltd Montreal Que	583,777
Randy Barlow Winnipeg Man	63,868
Rose Building Maintenance Ltd St Albert Alta	732,178
Sagouine Produits Ltée Montreal Que	332,416
Sani Mobile Inc St-David Que	70,309
Sanibec Ste-Foy Que	56,067
Schultz Computer Network Systems Ltd Ottawa Ont	74,102
Scottsdale Aviation Inc Toronto Ont	372,646
Service Star Building Cleaning Inc Ottawa Ont	922,644
Services d'Entreprises CDJ Inc Montreal Que	92,783
Shade Aviation Service Ltd Millet Alta	164,592
Soulard Window Cleaning Services Ltd Ottawa Ont	78,074
St Leonard Airport Commission St Leonard Que	350,264
Staffing Consultants Ottawa Ont	132,465
Standish Brothers Ltd Cookshire Que	52,805
Statistics Canada Ottawa Ont	877,055
Sunlite Floor Cleaners Ltd Toronto Ont	50,892
Supply and Services Canada Hull Que	15,118,581
Sydney Contractors Ltd Sydney NS	53,470
Technical University of Nova Scotia Halifax NS	253,233
Tecksol Inc Montreal Que	1,402,232
Temporarily Yours Vancouver BC	65,396
Tes Contract Services Inc Toronto Ont	147,295
The 500 Selection Services Montreal Que	241,709
TOSI Toronto Ont	50,364
Tower Arctic Ltd Frobisher Bay NWT	1,231,374
Transport Bravo Inc Montreal Que	164,934
Transport Canada Ottawa Ont	15,419,979
University of:	
British Columbia Vancouver BC	212,689
Calgary Calgary Alta	274,107
Manitoba Winnipeg Man	206,468
New Brunswick Fredericton NB	230,271
Saskatchewan Saskatoon Sask	215,681
Western Ontario London Ont	228,046
Victor Temporary Services Ottawa Ont	324,557
Victoria Maintenance Ltd Dorval Que	116,277
Volker Stevin Contracting Ltd Edmonton Alta	88,579
Wakshinsky Bros Ltd Winnipeg Man	78,500
Whistle Cleaning Ltd Winnipeg Man	53,511
Y & R Paquette Inc St-Jérôme Que	842,926

Canadian Aviation Safety Board $1,816,753

Accounting services $25,000

TRANSPORT—*Concluded*

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Computer services (informatic) $684,715—	
DSS Information Technology Centre Ottawa Ont	387,111
Prior Data Sciences Kanata Ont	161,470
Engineering services (including research) $441	
Health and welfare services $39,326	
Legal services $19,759	
Protection services $2,917	
Scientific services (including research) $144,116—	
McQuest Marine Research and Development Burlington Ont	122,718
Training and educational services—Public servants $210,438	
Other professional services $24,027	
Other services $666,014—	
Quantum Management Service Ltd Montreal Que	70,674
Civil Aviation Tribunal $144,598	
Legal services $26,477	
Training and educational services—Public servants $800	
Other professional services $111,722	
Other services $5,599	
Grain Transportation Agency Administrator $300,406	
Computer services (informatic) $14,901	
Engineering services (including research) $20	
Legal services $22,300	
Training and educational services—Public servants $4,323	
Other professional services $85,911	
Other services $172,951—	
Leibfried J L Winnipeg Man	64,000
National Transportation Agency $1,853,498	
Computer services (informatic) $22,546	
Engineering services (including research) $5,853	
Legal services $11,446	
Protection services $44,099	
Training and educational services—Non-public servants $505	
Training and educational services—Public servants $167,614—	
Government of Canada—Public Service Commission Ottawa Ont	68,994
Other professional services $405,059—	
Canadian Industrial Transportation League Toronto Ont	113,000
Other services $1,196,376—	
Comshare Rexdale Ont	54,854
L'Industrielle-Services Techniques Inc Montreal Que	217,509
Government of Canada—	
Statistics Canada Ottawa Ont	265,700
Supply and Services Canada Ottawa Ont	74,575
Transport Canada Ottawa Ont	250,000
Northern Pipeline Agency $32,623	
Accounting services $19,042	
Other professional services $7,899	
Other services $5,682	

TREASURY BOARD $13,959,904

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Secretariat $7,758,218	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $7,743,170	
Accounting services $15,950	
Computer services (informatic) $168,218—	
Maxima Toronto Ont	75,325
Legal services $18,451	
Protection services $33	
Training and educational services—Public servants $338,675—	
Public Service Commission Ottawa Ont	175,810
Other professional services $3,511,814—	
Alphatext Group Toronto Ont	382,478
Coopers & Lybrand Toronto Ont	56,500
Norman D Willis and Assoc Seattle Washington DC USA	345,201
ORC Canada Inc Toronto Ont	86,250
Public Works Canada Ottawa Ont	187,399
Statistics Canada Ottawa Ont	551,448
Stephen G McClaughlin Toronto Ont	63,800
Supply and Services Canada Ottawa Ont	923,193
Other services $3,690,029—	
Barbara Personnel Inc Ottawa Ont	85,937
IP Sharp and Assoc Ltd Toronto Ont	80,948
Statistics Canada Ottawa Ont	74,692
Supply and Services Canada Ottawa Ont	2,387,768
TEMPORARY ASSIGNMENTS PROGRAM $15,048	
Training and educational services—Public servants $12,484	
Other services $2,564	
Comptroller General $754,235	
Accounting services $34,864	
Computer services (informatic) $7,478	
Training and educational services—Public servants $87,468	
Other professional services $460,922—	
Price Waterhouse Management Consultants Ottawa Ont	156,850
Supply and Services Canada Ottawa Ont	138,401
Other services $163,503	
Privatization and Regulatory Affairs $5,447,451	
Computer services (informatic) $193	

TREASURY BOARD—*Concluded*

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Legal services $144,553—	
Goodman and Goodman Toronto Ont	105,541
Training and educational services—Public servants $35,548	
Other professional services $4,862,485—	
Dominion Securities Toronto Ont	85,000
Justice Canada Ottawa Ont	105,080
McLeod Yound Weir Ltd Ottawa Ont	65,600
Merrill Lynch Canada Inc Toronto Ont	92,000
Pemberton Houston Willoughby Ottawa Ont	83,000
Sadinsky and Assoc Ottawa Ont	92,350
Secor Inc Montreal Que	100,000
Wood Gundy Inc Toronto Ont	4,035,467
Other services $404,672—	
Barbara Personnel Inc Ottawa Ont	85,046
Bradson Personnel Ottawa Ont	87,592

VETERANS AFFAIRS $154,785,101

Department $154,785,101

VETERANS AFFAIRS PROGRAM $154,482,158

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Accounting services $180,862—	
Audit Services Bureau Ottawa Ont	101,516
Computer services (informatic) $621,649—	
DMR Group Inc Halifax NS	201,220
On Line Support Charlottetown PEI	185,607
Health and welfare services $141,337,766—	
Alberta Hospital Edmonton Alta	89,580
Alberta Hospital and Medical Care Insurance Edmonton Alta	72,418
Blue Cross Moncton NB	444,900
Brockville Psychiatric Hospital Brockville Ont	69,285
Budget Drug Mart Clarenville Nfld	85,106
Cabot Pharmacy Clarenville Nfld	76,021
Camphill Hospital Halifax NS	8,544,589
Canadian National Institute for the Blind Toronto Ont	92,376
Centre Hospitalier Université Laval Ste-Foy Que	2,870,753
Claresholm Care Centre Claresholm Alta	99,933
Deer Lodge Centre Winnipeg Man	8,672,597
Dr E M Found Health Centre Charlottetown PEI	103,151
Dr Everett Chalmers Hospital Fredericton NB	2,640,000
Dr George L Dumont Hospital Moncton NB	1,834,027
Fisherman's Memorial Hospital Lunenburg NS	1,366,800
General Hospital Corp St John's Nfld	2,988,960
Glace Bay General Hospital Glace Bay NS	960,180
Gloverton Pharmacy Gloverton Nfld	59,919
Greens Pharmacy Badger Quay Nfld	83,847
Greenshield Windsor Ont	14,313,593
Hindy's Pharmacy Trinity Bay Nfld	51,122
Hoods Pharmacy Ltd Charlottetown PEI	61,878
Kelways Pharmacy Ltd Gander Nfld	87,779
Kelowna General Hospital Kelowna BC	159,604
Laboratoire Dentaire Esthétic Montreal Que	63,487
Lions Gate Hospital North Vancouver BC	99,592
Mabon Drug Montague PEI	66,594
Major Medical Supplies Ltd Hamilton Ont	73,726
Martel and Fils Inc Willowdale Ont	60,688
Medical Services Plan Victoria BC	1,535,931
Medical Supplies Ltd North Bay Ont	59,815
Metro Calgary and Rural General Hospital Calgary Alta	1,057,962
Minister of Finance of Manitoba Winnipeg Man	346,184
Minister of Finance Victoria BC	77,393
Miramichi Senior Citizens Home Chatham NB	615,600
National Defence Medical Centre Ottawa Ont	734,815
Northside Harbourview Hospital Corp North Sydney NS	2,101,391
O'Leary Pharmacy Ltd O'Leary PEI	53,754
Parkdale Pharmacy 1981 Ltd Parkdale PEI	96,250
Parwood Hospital London Ont	11,249,336
Pharmacie Vakis Montreal Que	99,357
Ponoka Hospital Ponoka Alta	70,382
Queen Elizabeth Hospital Charlottetown PEI	90,683
Riverview Hospital Port Coquitlam BC	230,733
Royal Jubilee Hospital Victoria BC	1,318,758
Saint John Regional Hospital Saint John NB	3,991,699
Shaughnessy Hospital Vancouver BC	3,762,374
Shoppers Drug Mart:	
Charlottetown PEI	55,844
Newson Ph-Care Charlottetown PEI	91,772
Montague PEI	95,885
Souris PEI	59,153
Summerside PEI	77,961
Sir Arthur Pearson Napanee Ont	61,587
Soldiers Memorial Hospital:	
Campbellton NB	1,342,261
Middleton NS	1,312,451
Sunnybrook Hospital Toronto Ont	8,362,610
Thake Monuments Westport Ont	178,754
University of Alberta Hospital Edmonton Alta	1,035,126
University Hospital London Ont	84,791
Vancouver General Hospital Vancouver BC	164,401
Victoria General Hospital Halifax NS	85,216
Victoria Hospital London Ont	9,033,396
Victoria General Hospital Victoria BC	139,983
Victorian Order of Nurses:	
Hamilton Ont	116,232
London Ont	92,798
Peterborough Ont	80,241
Mississauga Ont	97,780
Ottawa Ont	96,792
Saint John NB	53,519
Willowdale Ont	224,243
Wascana Rehabilitation Centre Regina Sask	1,687,188
Waterford Hospital St John's Nfld	79,040
Legal services $25,171	
Protection services $1,255,718—	
Canadian Corps of Commissionaires:	
Montreal Que	542,992
Ottawa Ont	107,203
Saint John NB	301,088
Saskatoon Sask	69,618
Société de gardiennage protection et surveillance Vimy France	147,333
Training and educational services—Public servants $702,966—	
McMaster University Hamilton Ont	83,429
Public Service Commission Ottawa Ont	86,750
Other professional services $836,133—	
Archevêché de Montréal Montreal Que	58,620
BMC/SSC Ottawa Ont	291,974
Other services $9,521,893—	
Canadian Red Cross Ottawa Ont	2,118,353
Compagnie générale de maintenance et entretien Beaumont France	151,331
Crown Tek Markham Ont	2,534,891
Data Process Services SSC Ottawa Ont	152,856
Institut Leclerc Montreal Que	365,828
MacDonald and Brisson Ottawa Ont	78,327
Manpower Temporary Help Moncton NB	222,008
National Defence Medical Centre Ottawa Ont	84,605
Roger Laverdure Inc Montreal Que	160,196
Shaughnessy Hospital Vancouver BC	59,185
Sherbrooke Community Centre Saskatoon Sask	68,498
Supply and Services Canada Ottawa Ont	376,615
Trans-Canada Landscape Pointe-Claire Que	166,599

VETERANS AFFAIRS—*Concluded*

	$
CANADIAN PENSION COMMISSION PROGRAM $50,519	
Training and educational services—Public servants $1,501	
Other services $49,018	
BUREAU OF PENSIONS ADVOCATES PROGRAM $210,969	
Health and welfare services $127,118	
Training and educational services—Public servants $7,970	
Other services $75,881	
VETERANS APPEAL BOARD PROGRAM $41,455	
Health and welfare services $125	
Training and educational services—Public servants $2,967	
Other professional services $20,315	
Other services $18,048	

SECTION 6

1987-88
PUBLIC ACCOUNTS

Construction and Acquisition

CONTENTS

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Construction and acquisition of land, buildings and works	6.3
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Construction and acquisition of land, buildings and works

This statement provides total current year's expenditure by program, with details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). In this statement:

- one asterisk (*) adjacent to amounts in the expenditures to date column indicates that amounts reported in previous year's Public Accounts have been amended in the current year;
- two asterisks (**) adjacent to name and location of contractor indicate the contracts that have been awarded through the Department of Public Works;
- three asterisks (***) adjacent to amounts in the amount of contract column indicate cost plus contracts; and
- an (*f*) adjacent to amounts in the expenditures to date column indicates the contracts completed in the current year.

A summary of total current year's expenditure (standard object 08) by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
AGRICULTURE $43,004,147				
Department $43,002,610				
MANAGEMENT AND ADMINISTRATION PROGRAM $117,593				
AGRI-FOOD PROGRAM $37,047,556				
Anaheim Construction Ltd Saskatoon Sask	Water treatment plant Sask	695,796	610,796	610,796
L M Arch/Smith Carter Partners Morden Man**	Office/laboratory Man	960,000	27,800	703,513
Arnason Industries Ltd Winnipeg Man	Waste water treatment expansion Sask	1,980,835	825,434	1,417,059
Berge Construction Ltd Prince Albert Sask	Water storage reservoir Sask	414,861		375,512(*f*)
Berge Construction Ltd Prince Albert Sask	Reservoir and water treatment Sask	946,124	929,599	929,599
Bomac Construction (1978) Ltd Prince Albert Sask	Water treatment plant expansion Sask	986,708		620,391
Bomac Construction (1978) Ltd Prince Albert Sask	Water treatment plant Sask	595,267	38,691	38,691
Bomac Construction (1978) Ltd Prince Albert Sask	Sewage pumping station Sask	445,766	397,812	397,812
Cardin Ventilation Laval Que	Office/laboratory Que	1,136,494	323,311	1,136,494(*f*)
Cee Gee Earthmoving Ltd Medicine Hat Alta	Embankment construction Alta	384,260	11,282	315,815(*f*)
CGV Builders Co Ltd Cochrane Ont	Service Building, Experimental Farm Ont	528,777		487,000
CJP Architects New Westminster BC**	Office/laboratory BC	3,079,000	175,482	2,937,964*
Cohos Evamy & Partners Calgary Alta**	Office/laboratory Alta	12,426,642	167,937	2,587,694
Cohos Evamy & Partners Calgary Alta**	Office/laboratory and concept design Alta	1,930,000	18,423	1,026,193
Construction MRC Ltée St-Léonard Que**	Animal Pathology-Lab Que	13,234,273	10,231	13,234,273*(*f*)
Construction . aval Inc St-Léonard Que**	Office/laboratory Que	10,482,351		10,482,351(*f*)
Construction Paval Inc St-Léonard Que**	Construction of research centre Que	18,501,684	29,681	18,501,684* (*f*)
Dallas Contracting Ltd Humbolt Sask	Raw water storage ponds Sask	305,267	128,236	305,267(*f*)
David Boulva Cleeve Brodeur & Tanguay Montreal Que**	Construction—Laboratory Que	1,900,000	12,825	1,812,720*
Delmar Kirtzinger Saskatoon Sask	Sewage drain line Sask	320,000	7,181	318,243(*f*)
Dorval et Fortin Quebec Que**	Consolidation of Research Buildings Que	410,000	90,653	410,000(*f*)
Dumajev Montreal Que**	Construction—Laboratory Que	135,000[1]		119,720
Eden Construction Ltd Saskatoon Sask	Water treatment plant improvements Sask	1,038,000		
Elis-Don Construction Ltd London Ont**	Office/laboratory Ont	13,052,409	9,035,000	9,035,000
Fafard et Pariseau Architects Montreal Que	Office/laboratory Que	664,475	18,672	18,672
G Hahn Contracting Ltd Saskatoon Sask	Sewage drain line Sask	307,534		
Gibraltar Construction Ltd Martensville Sask	Water treatment plant expansion Sask	339,470	11,826	325,446(*f*)
Graham Construction and Engineering (1985) Ltd Saskatoon Sask	Water treatment plant expansion Sask	2,266,432	1,000,000	1,000,000
Graham Construction and Engineering (1985) Ltd Saskatoon Sask	Water treatment plant renovations Sask	2,276,340		1,500,000(*f*)
G M Laplante Inc St-Pascal Que	Consolidation of Research Buildings Que	2,112,355	32,283	2,112,355* (*f*)
Haas Construction Ltd Kelvington Sask	Roadway restoration Sask	252,930	251,091	251,091(*f*)
Ikoy Partnership Winnipeg Man	Office/laboratory Man	1,220,000	912,100	917,400*
Jacques Sauve Architects Lemoy Leclerc Architects Joliette Que	Office/laboratory Que	380,000	11,260	11,260
J&M Enterprises Ottawa Ont**	Renovations Building 90-118 Ont	287,600	239,811	239,811
Kiewit Management Ltd Okotoks Alta	Bassano Dam Construction Alta	646,500	599,119	599,119
Kraft Construction Co (1978) Ltd Winnipeg Man	Office/laboratory Man	12,050,000	741,000	741,000
Lemoine & Associates St-Hyacinthe Que**	Construction of Research Centre Que	2,950,000	1,286	2,828,870*
Lockerbie and Hole Company Ltd Edmonton Alta	Pumphouse and equipment Sask	322,300	(1,698)	312,702(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Logan Stevens Construction (1981) Ltd Yorkton Sask	Water treatment plant and pumphouse Sask	756,300		661,900(*f*)
Logan Stevens Construction (1981) Ltd Yorkton Sask	Water treatment plant and pumphouse Sask	632,600		549,487(*f*)
Marchand Excavating Ltd Rosetown Sask	Sewage lagoon expansion Sask	374,765	7,980	308,935(*f*)
Menuiserie Roy and Gagné Inc Lauzon Que	Consolidation of research buildings Que	955,460	955,460	955,460(*f*)
Mierau Construction Ltd Abbotsford BC**	Feed mill construction BC	3,479,218	2,947	3,479,218(*f*)
Miners Construction Co Ltd Saskatoon Sask	Water treatment and storage reservoir Sask	504,300		461,618(*f*)
MJB Enterprises Ltd Medicine Hat Alta	Distribution pipeline Sask	1,121,731	1,040,057	1,040,057
Paul Martin Inc Lapocatière Que**	Consolidation of Research Buildings Que	475,084	127,071	475,084* (*f*)
PCL Construction Management Inc and Maxim Calgary Alta	Bassano dam repairs and modification Alta	12,737,540	806,098	12,707,181
PCL Construction Ltd and Maxim Calgary Alta**	Office/laboratory—Research Centre BC	21,670,597	33,134	21,668,012*
Penticton Construction Ltd Penticton BC**	Office/laboratory BC	183,640[1]	62,509	183,640*(*f*)
Piggott Project Ltd Calgary Alta**	Animal Disease Research Institute Alta	20,215,765	804,601	19,187,868
Rison Construction & Eng Niagara Falls Ont**	Animal inspection station Ont	769,000	581,292	581,292
Ron Engineering Ltd Ottawa Ont**	Chemical storage building Ont	732,800	488,952	488,952
Roy & Associés Montreal Que**	Consultative engineering—Laboratory Que	322,000		246,003
N J Schuller London Ont	Office/laboratory Ont	1,039,654	244,461	1,032,671
Spring Valley Ventures Ltd Kelowna BC**	Office/laboratory BC	1,228,368	1,228,368	1,228,368
Stuart Olson Construction Inc Saskatoon Sask	Water treatment plant expansion Sask	3,119,121	1,170,600	1,170,600*
Têtreault Parent Languedoc Saskatoon Sask**	Office/laboratory Que	1,425,000	14,145	1,401,010
TRD Building Sales Ltd Medicine Hat Alta	Reservoir and pumphouse Alta	706,600	553,837	553,837
Universal Industries Ltd Lloydminster Alta	Storage reservoir construction Alta	258,860	153,454	153,454
Ursel Construction Ltd Saskatoon Sask	Water treatment plant expansion Sask	1,739,915	457,715	1,339,412
Wappel Construction Co Ltd Regina Sask	Sewage treatment facilities Sask	993,368		958,661(*f*)
CANADIAN FORESTRY SERVICE PROGRAM $5,761,500				
Gauthier Guite & Roy Ste-Foy Que**	Laurentian Forestry Centre Que	2,497,207	278,524	2,497,207(*f*)
Hervé Pomerleau Quebec Que**	Laurentian Forestry Centre Que	2,521,528	1,022,990	2,521,528(*f*)
Janin Construction Quebec Que**	Phase IV Laurentian Forestry Centre Que	11,335,902	1,816,715	11,335,902(*f*)
Perry Short Consultant Sault Ste Marie Ont	Great Lakes Forestry—Research Centre Ont	1,450,000	3,200	1,376,012
GRAINS AND OILSEEDS PROGRAM $75,961				
Canadian Dairy Commission $1,537				
COMMUNICATIONS $2,522,962				
Department $2,372,205				
Color Mechanical Nepean Ont**	Modifications to heating, ventilation and air-conditioning Ont	314,593	314,593	314,593
Construction Canco Laval Que**	General work—LOT 3 Que	2,833,024		2,833,024(*f*)
Frecon Construction Ltd Russell Ont**	Site power upgrade Construction of building Ont	386,138	386,138	386,138
MP Lundy Construction Ltd Ottawa Ont**	Building 2 Addition Ont	2,588,000	761,349	761,349
National Museums of Canada $150,757				
ENERGY, MINES AND RESOURCES $2,974,486				
Department $2,974,486				
ENERGY PROGRAM $752,991				
MINERALS AND EARTH SCIENCES PROGRAM $2,221,495				
Brenex Construction Ltd Sherwood Park Alta**	Geophysical Observatory NWT	1,069,900	1,069,900	1,069,900
Erskine Building Corporation Toronto Ont**	Construction of Elliot Lake Research Centre Ont	5,038,036		5,038,035
Gugula Smedley and Barban Architects and Engineers Sault Ste Marie Ont**	Design consultants—Elliot Lake Research Centre Ont	599,500		560,782(*f*)
Hearn Stratton Construction Ltd Edmonton Alta**	Working accommodation unit NWT	2,221,970	795,247	795,247
Leslie and Palmer Co Ltd Carp Ont**	Design and construction of computer room Que	276,000	101,000	101,000

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
ENVIRONMENT $47,450,156				
Department $47,450,156				
ADMINISTRATION PROGRAM $13,729				
Campeau Corporation Ottawa Ont**	Computer room fit-up Ont	592,937	592,937[2]	592,937
ENVIRONMENTAL SERVICES PROGRAM $4,764,549				
A K Penner & Sons Ltd Blumenort Man**	Weather station upgrading Ont	685,965	678,916	678,916
Antler Construction Ltd Edmonton Alta**	Construction of office and warehouse YT	481,567	65,292	481,567
Laval Fortin Ltée Alma Que**	Aerological station Que	1,346,227	1,346,227	1,346,227
Pan Western Construction Ltd Saskatoon Sask**	National Hydrology Research Institute Sask	12,691,484		12,691,484(*f*)
101430 Canada Inc Westmount Que**	Pre-tender of an uninterrupted power system Que	1,567,880		1,567,880(*f*)
101430 Canada Inc Westmount Que**	Uninterrupted power supply system—Job site organization Que	876,055		876,055(*f*)
514054 Nordman Construction Company Barrie Ont	Research facility Ont	1,390,000	1,156,223	1,156,223
PARKS PROGRAM $42,671,878				
Argus Installations Ltd Vancouver BC	Construction of sewage treatment plant Alta	4,079,487		4,079,487(*f*)
Bay Developers Ltd Corner Brook Nfld**	Bridge renovations Nfld	699,048	143,509	699,048(*f*)
Boilard & Boilard St-David Que**	Construction of «Grande Maison» Que	2,605,000	102,513	102,513
Border Paving Ltd Red Deer Alta	Asphalt surfacing Alta	642,451	579,680	579,680(*f*)
Border Paving Ltd Red Deer Alta	Asphalt surfacing Alta	250,724	250,724	250,724(*f*)
Border Paving Ltd Red Deer Alta	Asphalt surfacing Alta	833,048	833,048	833,048(*f*)
L W Camozzi Ltd Revelstoke BC	Intersection improvement BC	514,898	382,108	382,108
Cana Management Ltd Calgary Alta**	Bridge reconstruction Alta	2,291,215	1,620,103	2,032,076*
Cartier-McNamara Whitby Ont	Construction of wharf Ont	550,786	550,786	550,786(*f*)
Clayco Construction Ltd St John's Nfld**	Bridge renovations Nfld	393,240		
Construction Pisapia Limitée Montreal Que	Construction of bridge Que	1,676,050	22,880	1,676,050*
Dalcon Inc Quebec Que	Stabilization of Bastion des Ursulines and Courtine Esplanade Que	3,179,143	939,835	2,906,847
Drain Brothers Construction Ltd Blairmore Alta**	Reconstruction of Bow Valley Parkway Alta	1,545,127	31,129	1,539,127(*f*)
Fenka Construction Ltd Airdrie Alta	Construction of staff housing units Alta	847,837		847,837
Gillett Construction Ltd Calgary Alta	Water improvements Alta	1,842,192		1,842,192(*f*)
Gillett Construction Ltd Calgary Alta**	Renovations to park compound Alta	1,998,048		1,998,048(*f*)
Handy Andy Construction Ltd Edmonton Alta	Construct houses and storage buildings Alta	869,014	68,900	869,014
Hewlett Services Ltd Springdale Nfld	Construct day use area Nfld	1,040,960	980,727	980,727
Hewlett Services Ltd Springdale Nfld	Construct group tenting area Nfld	397,590	173,077	173,077
Interior Reforestation Cranbrook BC**	Plant hydroseeding Alta	286,223	286,223	286,223(*f*)
KER Pipeline Ltd Calgary Alta	Water improvements Alta	873,588	919	873,588(*f*)
Martells Construction Ltd North Sydney NS**	Road reconstruction NS	4,484,761	687,882	4,484,761
McNally Contractors Ltd Lethbridge Alta	Redevelopment Waterton Avenue Alta	400,757	259,751	400,757(*f*)
Modern Construction Ltd Moncton NB**	Pavement repairs NB	610,935		610,935(*f*)
Newfoundland Department of Transportation St John's Nfld	Highway paving Nfld	442,400		442,400(*f*)
PCL Construction Western Ltd Winnipeg Man	Construction of park Man	2,817,829	1,229,588	1,229,588
PCL-Maxam a joint venture Saskatoon Sask**	Design and Construct new maintenance facility Sask	5,696,900	2,417,640	5,480,155
Province of British Columbia Victoria BC	Acquisition of lands/Pacific Rim National Park BC	34,800,000	17,263,900	34,582,000*
Review Construction Inc Kamloops BC	Road reconstruction BC	1,132,391	939	1,132,391*(*f*)
Ruszkowski Construction Co Ltd Prince Albert Sask	Road repair Sask	531,878	504,254	504,254
Saugeen Road Spraying Co Ltd Saskatoon Sask**	Road work Alta	734,330	353,970	734,099*(*f*)
H Schwegler Construction Vancouver BC	Stabilization of Gulf of Georgia Cannery BC	515,394	421,052	515,394*(*f*)
Skiftun Construction Ltd Prince Albert Sask	Construction of washroom and shower building Sask	425,930		424,610(*f*)
Standard Paving Maritime Ltd Saint John NB**	Road reconstruction NB	1,143,082	1,138,861	1,138,861
Tarad Industries Ltd Edmonton Alta	Single staff housing at Lake Louise Alta	2,341,273	890,145	2,341,273(*f*)
Theo Construction (Alta) Ltd Calgary Alta	Construct water supply system Alta	612,639	602,582	602,582
MC Tower Enterprises Kelowna BC	Rehabilitation trailer campground Alta	322,556	7,497	322,556*(*f*)
Trade North Contracting Whitehorse YT	Construct Stores/maintenance facility YT	2,013,029	1,451,565	1,451,565
Western Construction Co Ltd Stephenville Crossing Nfld**	Pavement repairs Nfld	737,501		737,501(*f*)
West Kootenay Mechanical Trail BC	Heat recovery system BC	254,274		254,274(*f*)
West Shore Constructors Vancouver BC**	Substructure restoration BC	383,565	9,341	383,565*
Youngs Construction Ltd Lourdes Nfld	Construction day use area Nfld	375,150	751	375,150(*f*)
Youngs Construction Ltd Lourdes Nfld	Construct campground Nfld	500,864	188,224	188,224

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
EXTERNAL AFFAIRS $55,989,182				
Department $55,989,182				
CANADIAN INTERESTS ABROAD PROGRAM $55,989,182				
Arthur Erickson Architects Toronto Ont	Design and construction of Chancery Washington DC USA	5,250,000	1,288,233	4,901,624*
CER Kinshasa Zaire	Construction of new Chancery Kinshasa Zaire	294,000	42,000	177,477
Consortium CRS Ste-Foy Que	Supply and erect prefabricated Chancery Bridgetown Barbados	2,705,950		2,685,950
Diplomatic Corps Services Bureau Moscow USSR	Acquisition of land for Embassy Complex Moscow USSR	1,201,770		729,306
Diplomatic Services Bureau Beijing People's Republic of China	Construction of Embassy Complex Beijing PRC	14,192,513		8,304,789
Dubois Plumb & Associates Toronto Ont	Design and construction of Embassy Complex Beijing PRC	5,235,000	637,741	2,592,184*
Foundation Company of Canada Toronto Ont	Provision of material for the Beijing Embassy Complex Beijing PRC	5,155,531	1,859,756	4,929,301
Hyman Construction Co Washington DC USA	Construction of Chancery Washington DC USA	54,681,000	27,027,028	44,290,562*
SBBM et Six Construct Brussels Belgium	Construction of Chancery Kinshasa Zaire	1,819,000	652,820	1,610,461
FISHERIES AND OCEANS $47,612,478				
Department $47,612,478				
Acadian Construction Ltd & Associate Builders Ltd Moncton NB**	Gulf Region Fisheries Centre NB	5,682,587		5,682,587
Avalon Construction & Engr Ltd St John's Nfld**	Wharf reconstruction Nfld	309,875	120,000	120,000
Avery Construction Ltd Sault Ste Marie Ont**	Wharf reconstruction Ont	841,518	702,469	702,469
B & M Comeau Construction Co Ltd Little Brook NS**	Wharf reconstruction NS	410,379	52,979	410,379(*f*)
B & M Comeau Construction Little Brook NS**	Wharf extension NS	305,177	301,177	301,177
B & M Comeau Construction Little Brook NS**	Electrical repairs NS	481,568	158,917	158,917
B & M Comeau Construction Little Brook NS**	Breakwater NS	823,080	120,000	120,000
Bay Chaleur Construction (1981) Ltd Shippegan NB**	Electrical and mechanical services NB	746,964		746,964(*f*)
BC Hydro Vancouver BC	Powerline construction BC	800,000	103,521	793,222(*f*)
Beaver Marine Construction Ltd Halifax NS	Dredging NS	528,000	364,970	528,000(*f*)
Beaver Marine Construction Ltd Halifax NS**	Wharf reconstruction NS	511,221	140,000	140,000
Belmont Construction Ltd Burnaby BC**	Fisheries and Oceans laboratory construction BC	7,084,091	602,084	7,084,091(*f*)
Bilco Construction Ltd Lantzville BC**	Dredging BC	755,726	(3,000)	755,726(*f*)
Blunden Construction Ltd Halifax NS**	Fire and safety upgrading NS	382,996		382,996(*f*)
Bondy E Excavating & Trucking Ltd Amherstburg Ont**	Construction, marina development Ont	927,939	7,850	927,939(*f*)
Brousseau A & Fils Ltée Chandler Que**	Reconstruction of wharf and landing stage Que	692,693	574,760	574,760
Burdens Construction Co Ltd St-Lunaire Nfld**	Wharf reconstruction Nfld	433,020	363,737	363,737
Cambrian Construction Ltd Dartmouth NS**	Harbour improvements NS	312,502	150,000	150,000
Central Service Station Ltd St Georges Nfld**	Wharf reconstruction Nfld	447,655	304,405	304,405
CKS Partnership Surrey BC**	New fender system BC	301,338	301,338	301,338(*f*)
Comeau & Savoie Construction Ltd Caraquet NB**	Wharf repairs NB	482,493	299,956	299,956
Comeau & Savoie Construction Ltd Caraquet NB**	Breakwater NB	850,589	450,293	450,293
Construction ASLK (Canada) Inc Quebec Que**	Wharf metalling Que	433,089	433,089	433,089(*f*)
Construction Canamont Inc Montreal Que**	Sea port (Phase III) Que	8,604,548		8,604,548[3](*f*)
Construction Canamont Inc Montreal Que**	Basin dredging Que	567,570	565,570	565,570
Construction Fernand Landry Ltd Etang du Nord IM Que**	Repairs to the Coop wharf Que	434,615	6,000	434,615(*f*)
Construction Gely Inc Ancienne-Lorette Que**	Construction of a fishing harbour Que	778,500	200,500	200,500
Covex Inc Ancienne-Lorette Que**	New fishing harbour Que	3,906,283		2,259,528
Cruickshank Construction Ltd Morrisburg Ont**	Breakwater and dredging Ont	1,323,262	1,031,575	1,031,575
Curran & Briggs Ltd Summerside PEI**	Marginal wharf reconstruction PEI	408,246	52,493	408,246(*f*)
Curran & Briggs Ltd Summerside PEI**	Wharf reconstruction PEI	371,999		
Dean Construction Co Ltd Tecumseh Ont	Dredging Ont	272,441		262,529
Dexter's Construction Bailey's Brook NS**	Harbour improvements NS	364,865	364,865	364,865
DJ Lowe (1980) Ltd Deep Brook NS**	Wharf reconstruction NS	477,232	477,232	477,232(*f*)
Dorsett Construction Ltd Corner Brook Nfld**	Harbour development Nfld	1,277,856	136,637	1,277,856(*f*)
ECO-Zone Engineering Ltd St John's Nfld**	Wharf construction Nfld	447,141	309,521	309,521
Edward Collins Cont Ltd Jerseyside Nfld**	Breakwater extension Nfld	502,905	102,935	502,905

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Égide Jean Inc Rimouski Que**	Wharf reconstruction Que	2,438,045	161,980	2,438,045(ʃ)
Elphège Arseneau Cap-aux-Meules IM Que**	Construction of a breakwater Que	527,643	505,263	505,263
Environment Resource Management Assoc Grand Falls Nfld	Fishway Nfld	315,000	315,000	315,000
Fahey LD Construction Co Ltd Goose Bay Nfld**	Fishermen's Service Centre Nfld	1,893,576		1,861,683(ʃ)
Floyd's Construction Ltd Rocky Harbour Nfld**	Wharf reconstruction Nfld	362,676	90,538	362,676(ʃ)
Floyd's Construction Ltd Rocky Harbour Nfld**	Breakwater extension Nfld	391,900	190,000	190,000
Foulem Construction Ltée Caraquet NB**	Breakwater reconstruction NS	357,360	357,360	357,360(ʃ)
Fundy Contractors Ltd Leonardville NB**	Wharf improvement NB	318,455	318,455	318,455
Gaudette's Transit Mix Ltd Tignish PEI**	Wharf reconstruction PEI	266,844	40,027	40,027
Gension Fund Realty Ltd Ottawa Ont**	National Defence Headquarters, Inspection Laboratory Alterations Ont	577,245	218,603	218,603
GID Sacrey Ltd Mount Pearl Nfld**	Breakwater extension Nfld	518,510	234,093	234,093
Gentra Construction Inc Quebec Que**	Construction of a breakwater Que	805,130		805,130
Gervais Dubé Inc Trois-Pistoles Que**	Construction of a fishing harbour Que	2,654,563	1,747,589	1,747,589
Gillespie L&J Structures Ltd Armdale NS**	Dredging and float installation NS	276,414	268,095	268,095
Hanlon Construction Ltd Richmond BC**	Harbour improvements, Phase I BC	681,000	349,849	349,849
Hervé Pomerleau Inc St-Georges-de-Beauce Que**	Inferior level building, foundation and framework, Phase V Que	7,824,624	89,457	7,824,624
Hervé Pomerleau Inc St-Georges ouest Que**	Plumbing joint filters/mechanical/electrical lifting equipment, waterproof membrane (Maurice Lamontagne Institute, Phase 13) Que	1,723,317	1,523,317	1,723,317
Hervé Pomerleau Inc St-Georges-de-Beauce Que**	Water reservoir (Phase IV) Que	2,727,292		2,727,292(ʃ)
Hervé Pomerleau Inc St-Georges-de-Beauce Que**	General works, (Phase VI) Que	14,506,635		14,506,635
Hervé Pomerleau Inc St-Georges ouest Que**	Works on the site and landscaping, (Maurice Lamontagne Institute, Phase 7) Que	1,967,760		1,967,760(ʃ)
Hervé Pomerleau Inc St-Georges ouest Que**	Paving (Maurice Lamontagne Institute, Phase II) Que	442,332	2,000	442,332(ʃ)
Highfield Construction Co Ltd Charlottetown PEI**	Controlled atmosphere unit, (Maurice Lamontagne Institute, Phase 12) Que	388,334	328,713	388,334(ʃ)
Hub Excavating Ltd Nanaimo BC	Reconstruction of West Marginal wharf PEI	339,597	143,833	143,833
Hynes Construction Ltd Dunville Nfld**	Holding-rearing facility BC	423,965	423,965	423,965(ʃ)
Kentron Construction Ltd Kitimat BC	Breakwater repairs Nfld	1,503,315	1,149,600	1,149,600
Langford CL Inc Havre-Aux-Maisons Que**	Expansion Pallant Creek Hatchery BC	938,377	938,377	938,377
Mallais Aurèle & Fils Ltée St Isidore NB**	Paving of wharf Que	366,705	361,015	361,015
Maritime Dredging Co Ltd Charlottetown PEI**	Rubble mound breakwater NB	873,750	712,106	712,106
Mattson Developments Ltd Duncan BC**	Wharf reconstruction PEI	347,307	143,091	143,091
Millar Western Industries Ltd Edmonton Alta**	Marina expansion BC	302,497	302,497	302,497
Millcon Ltd Fredericton NB**	Marina breakwater Alta	1,237,389	1,198,456	1,198,456
Modern Paving Ltd Goulds Nfld**	Breakwater reconstruction PEI	760,760	456,958	456,958
Mosher & Rawding Enterprises Ltd Liverpool NS**	Breakwater extension Nfld	322,915	322,915	322,915
N & L Construction Ltd Stephenville Nfld**	Wharf reconstruction NS	256,551		256,551(ʃ)
Niakwa Construction Ltd Winnipeg Man**	Fisherman's Service Centre Nfld	924,891		924,891(ʃ)
Norco Industries Ltd Winnipeg Man**	Harbour development Man	402,988	402,988	402,988(ʃ)
North West Piledriving Ltd Coquitlam BC**	Harbour development Man	386,579	386,579	386,579(ʃ)
Precision Builders (Windsor) Ltd Windsor Ont**	Fishing harbour reconstruction BC	286,500	167,500	167,500
Quadra Construction Co Ltd Vancouver BC**	Marina development Ont	1,237,498	(734)	1,237,498(ʃ)
Rocois Construction Inc Ange-Gardien Que**	Floating breakwater replacement BC	910,471	51,155	910,471(ʃ)
Rosedale Construction Ltd Glovertown Nfld**	Combined furnishing of laboratory and food services, Maurice Lamontagne Institute, Phase 9 Que	1,071,106		1,071,106
Rosedale Construction Ltd Glovertown Nfld**	Breakwater extension (Phase I) Nfld	384,672	189,672	384,672(ʃ)
Sealand Construction Ltd Shippegan NB**	Marginal wharf Nfld	453,490	453,490	453,490(ʃ)
Seaward Construction (1985) Ltd Surrey BC**	Concrete and electrical improvement NB	1,152,325	300,000	300,000
Sintra Inc Montreal Que**	Slope protection and site work Fisheries Research Laboratory BC	399,930	399,930	399,930(ʃ)
Solid Holdings Ltd Corner Brook Nfld**	Harbour improvements Que	5,453,344	500,365	5,453,344(ʃ)
Straight Shore Construction Musgrave Harbour Nfld**	Phase II buildings, Fishermen's Service Centre Nfld	1,871,598		1,871,598(ʃ)
Tidewater Construction Ltd Lower Sackville NS**	Wharf reconstruction Nfld	311,269		311,269(ʃ)
The United States Fidelity and Guaranty Co Scarborough Ont** (formerly reported under Time Construction Co Ltd)	Wharf reconstruction NS	607,255	607,255	607,255
Waterworks Construction Ltd Halifax NS**	Reconstruct longliner wharf Nfld	697,317		697,317(ʃ)
Waterworks Construction Ltd Halifax NS**	Wharf reconstruction NS	503,959	171,346	171,346
Weeks SW Construction Ltd New Glascow NS**	Wharf reconstruction NS	325,055	329,439	329,439
Western Electrics Ltd Dartmouth NS**	New breakwaters NS	757,105	474,161	474,161
Woodlawn Construction Ltd Dartmouth NS**	Wharf jetty, electricity upgrade NS	259,871	204,389	204,389
Youngs Construction Ltd Lourdes Nfld**	Wharf reconstruction NS	762,991	500,000	500,000
Zutphen Brothers Construction Ltd Port Hood NS**	Breakwater repairs Nfld	300,527	26,496	300,527*(ʃ)
	Rubble mound breakwater NS	2,092,764		2,092,764*(ʃ)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $38,995,789				
Department $38,995,789				
INDIAN AND INUIT AFFAIRS PROGRAM $23,334,797				
Arnasson Industries Ltd Winnipeg Man**	Construction school complex Man	2,280,048	260,702	2,280,048
Beacon Mechanical Construction Ltd Port Coquitlam BC**	School mechanical and electrical BC	690,266	96,786	690,266
R M Bélanger Ltd Chelmsford Ont**	Sewage system construction Ont	5,845,537	1,403,557	5,845,537
Bird Construction Co Ltd Winnipeg Man**	School construction Man	4,241,931	702,545	4,241,931
Boless Inc Thetford Mines Que**	School construction Que	1,001,286	40,581	1,001,286(*f*)
Construction Leclerc & Pelletier Inc Sept-Îles Que**	School construction Que	1,479,177	235,095	1,479,177(*f*)
Construction Ondel Inc Beauport Que**	Central electrification Que	552,159	77,317	552,159
Cox Excavating Marine and General Contractors Tillsonburg Ont**	Construction of water supply system Ont	2,346,413		2,346,413*(*f*)
Cox Excavating a Division of 349538 Ont Ltd Tillsonburg Ont**	Water and sewer system Ont	2,972,162	33,760	2,972,162*(*f*)
Empire Iron Works Ltd Winnipeg Man**	Construction of steel erection Sask	367,983	345,983	367,983
Ericksdale Construction Ltd Winnipeg Man**	Manitoba school complex Man	2,946,544	874,001	874,001
Interwest Mechanical Saskatoon Sask**	Pelican Narrows school mechanical work Sask	788,650	529,060	529,060
K&T Contractors Raymore Sask**	Equipment rental for school Sask	389,449		389,449(*f*)
Kingsgrove Construction Inc Winnipeg Man**	Construction of a school and teacherage Man	9,960,127	571,611	9,960,127
Kraft Construction Ltd Winnipeg Man**	Elementary school Man	1,893,786		1,893,786
Miranda Construction Inc Charlesbourg Que**	Construction of water sewer treatment plant Que	789,964	757,923	757,923
Norco Plumbing and Heating Winnipeg Man	Construction fourplex teacherage Man	310,209		310,155(*f*)
P&M Construction Ltd Edmonton Alta**	School construction Man	2,170,981		2,195,000
Pace Greentree Builders Inc Winnipeg Man**	School construction Man	2,340,969		2,340,969
A K Penner and Sons Ltd Blumenort Man**	School complex Man	8,865,046	1,315,645	8,865,046
Protask Management Ltd Saskatoon Sask**	School complex Man	4,690,802	392,645	4,647,928
Ring Contracting Ltd Parksville BC**	Site preparation BC	850,235		844,025
River North Construction Prince Albert Sask**	Construction of elementary school Sask	1,421,674	765,983	1,420,280
J Sid Corp Construction Melfort Sask**	Water and sewer Sask	590,000		574,559(*f*)
J Sid Corp Construction Melfort Sask**	Water and sewer Sask	261,000		254,363(*f*)
Stuart Olson Industrial Construction Ltd Saskatoon Sask**	Construction of water sewer treatment plant Sask	295,405	29,615	294,268
Terra-Sol Inc St-Nazaire Que**	Water and sewer Que	1,293,768	1,037,119	1,037,119
44 Trail Electrical Ltd Birch Hills Sask**	Electrical work in a school Sask	523,543	303,175	303,175
Verigin Construction Ltd Vancouver BC**	School complex Man	6,885,013	183,851	6,885,703
NORTHERN AFFAIRS PROGRAM $15,660,992				
Beaver Enterprises Construction Ltd Fort Liard NWT**	Mackenzie Hwy Km 630.35 NWT	294,205	294,205	294,205(*f*)
Chilkoot Construction Co Ltd Kelowna BC	South Klondike Hwy reconstruction Km 90-105.6 YT	2,081,795	1,135,400	1,135,400
Everall Construction Ltd Edmonton Alta	Mackenzie Hwy remedial repair Km 0-40 NWT	1,007,900	1,007,900	1,007,900(*f*)
Everall Construction Ltd Edmonton Alta	Mackenzie Hwy hot mix overlay Km 17.8-33.2 NWT	735,235	735,235	735,235(*f*)
Hilbar-Rockline JV Vancouver BC	South Klondike Hwy Km 24-36 YT	2,950,000	734,975	2,854,375*
Kathy's Construction Ltd Whitehorse YT	Dempster Hwy Km 41-87 YT	523,248	523,248	523,248(*f*)
Nuway Crushing Ltd Whitehorse YT	South Klondike Hwy Crushing Km 90 YT	438,600	438,600	438,600(*f*)
Pelly Construction Ltd Whitehorse YT	South Klondike Hwy reconstruction Km 36-44 YT	2,162,000	1,371,500	1,371,500
Pelly Construction Ltd Whitehorse YT	Dempster Hwy erosion Protection YT	339,700	316,700	316,700(*f*)
Riverton Boat Works Ltd Riverton Alta	Ferry conversion NWT	2,176,252	120,853	2,123,005(*f*)
Robinson Trucking Ltd Yellowknife NWT	Mackenzie Hwy gravel crushing Km 0-68 NWT	1,206,990	1,206,990	1,206,990(*f*)
Rowes Construction Ltd Hay River NWT	Site work and concrete pad at Tanker Base NWT	267,440		254,196(*f*)
W A Soychuck Contracting Ltd Fort St John BC**	Clearing, grading and drainage of Hwy Km 190.3-207.8 NWT	2,720,986		2,712,986(*f*)
Stan Dean & Sons Ltd Hay River NWT**	Mackenzie Hwy reconditioning Km 474.2-552.3 NWT	981,655	981,655	981,655(*f*)
NATIONAL DEFENCE $188,334,368				
Department $188,334,368				
AK Construction Ltd Sherwood Park Alta	Waterline replacement Alta	530,111	12,673	530,111*(*f*)
Abcon Ltd Kingston Ont	Replace windows/install storms Ont	476,380	467,434	467,434*
ABP Products Inc Edmonton Alta	Window replacement various MQs Alta	292,872	292,872	292,872(*f*)
ABP Aluminum Bldg Products Inc Edmonton Alta	Window replacement various MQs Alta	369,943	28,166	369,943*(*f*)
Acadia Construction Ltd Bridgewater NS	Classroom facilities NS	499,489	487,724	487,724
Adomi Construction Inc Edmonton Alta	Replacement of waterlines Alta	703,633	657,138	657,138
Al-Jen Construction Ltd Collingwood Ont	Food services building extension Ont	5,758,240	4,637,512	5,695,090

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
302602 Alberta Ltd Edmonton Alta	Replace MQ siding Alta	413,895	413,895	413,895(*f*)
302602 Alberta Ltd Edmonton Alta	Reside and insulate MQs Sask	386,202	386,202	386,202(*f*)
Alberta Glass Ltd Edmonton Alta	Install windows, doors, insulation and siding MQs Alta	452,751	452,751	452,751(*f*)
Alberta Glass Ltd Edmonton Alta	Install windows, insulate and reside MQs Alta	374,506	372,361	372,361
ALTA Surety Co Montreal Que	Extension to Curtis Hall CFCSC Ont	4,631,076	1,212,758	4,389,703
Amron Construction Redcliff Alta	Renovating MQs Alta	287,576	15,059	287,576(*f*)
T A Andre & Sons (Ont) Ltd Kingston Ont	Exterior roofing, siding and insulate building Ont	366,931	366,931	366,931(*f*)
API Contracting Ltd Edmonton Alta	Replace waterlines Alta	253,868	253,868	253,868(*f*)
Argyll Structures Inc Kitchener Ont	Technical services building Ont	469,322	469,322	469,322(*f*)
Arnason Industries Ltd Winnipeg Man	Construction of expand water reservoir Man	772,000	102,296	102,296
ATA Construction Ltd Norman Wells NWT	Satellite ground terminal foundations NWT	783,858	43,098	783,858(*f*)
ATA Construction Ltd Norman Wells NWT	Satellite ground terminal foundations NWT	798,432	196,249	798,432(*f*)
Atelier's Roofing and Sheet Metal Ltd Brampton Ont	Partial reroofing Ont	338,799	338,799	338,799(*f*)
Atlas Construction Maritimes Ltd Fredericton NB	Upgrade firing ranges NB	252,943	71,468	252,943*(*f*)
Atlas Construction Maritimes Ltd Fredericton NB	Access road Nfld	8,891,939	2,000,873	8,832,282
Bach–McDougall Eng & Contractors Ltd London Ont	Replace steam and condensate piping NB	1,561,830	35,743	1,561,830*(*f*)
Ken Bangma Construction Co Ltd Westbrook Ont	Renovations to Commandant's Residence Ont	258,286	235,946	235,946
Battle River Electric Ltd Wainwright Alta	Replace boiler alarm monitor panel Alta	285,095	20,650	285,095(*f*)
Bay Crest Ltd Deep Brook NS	Insulate, reside and install windows/doors NS	536,974	165,758	536,974(*f*)
Les Constructions Béland & Lapointe Inc Lévis Que	Renovations of offices and technical offices Que	314,790	309,995	309,995
Les Constructions Béland & Lapointe Inc Lévis Que	Enlarge building Que	1,455,188	334,094	1,455,188*(*f*)
Bennett & Wright Ltd Ottawa Ont	Extend automatic sprinkler system Ont	382,872	320,795	320,795
Bentorswell Construction Ltd Barrie Ont	Refit building Ont	784,383	26,270	784,383*(*f*)
Bentorswell Construction Ltd Barrie Ont	Addition and renovations to swimming pool Ont	293,624	293,624	293,624(*f*)
Bird Construction Co Ltd Winnipeg Man	Renovate base hospital Man	919,401	917,183	917,183
Black & McDonald Ltd Ottawa Ont	Electrical system upgrade Ont	1,459,241	21,436	1,459,241*(*f*)
Black & McDonald Ltd Ottawa Ont	Upgrade of power supply system Ont	557,911	89,788	463,349*
Black & McDonald Ltd Ottawa Ont	Fire alarm system conversion Ont	424,185	325,133	325,133
Black & McDonald Ltd Ottawa Ont	Upgrade electrical distribution system Ont	258,884	39,916	258,884*(*f*)
Blunden Construction (1984) Ltd Halifax NS	Renovations to building NS	426,571	4,945	426,571(*f*)
Blunden Construction Ltd Halifax NS	Replace siding, windows and doors NS	358,516	347,450	347,450
Blunden Construction Ltd Halifax NS	Renovate combined mess NS	448,083	111,677	448,083(*f*)
Blunden Construction Ltd Halifax NS	Operations Team Trainer building NS	884,060	389,106	389,106
Blunden Construction Ltd Halifax NS	Masonry metal siding and windows MQs NS	589,800	450,691	450,691
Blunden Construction Ltd Halifax NS	Replace heating system NS	420,146	420,146	420,146(*f*)
Blunden Construction (1984) Ltd Halifax NS	Extension & renovations to cold storage NS	845,445	324,191	845,445*(*f*)
Boire & Verch Construction Ltd Pembroke Ont	Biathlon Range building Ont	307,885	307,885	307,885(*f*)
Boire & Verch Construction Ltd Pembroke Ont	New pitched roofs Ont	435,000	435,000	435,000(*f*)
Boire & Verch Construction Ltd Pembroke Ont	Renovate barrack block building Ont	365,043	365,043	365,043(*f*)
Boom! Construction Inc Thornhill Ont	Replace steam line Que	1,008,964	1,004,164	1,004,164
WF Botkin Construction Ltd Regina Sask	Airfield rehabilitation Sask	1,930,285	3,500	1,930,285*(*f*)
Les Constructions Roland Bouchard Ltée Ville de la Baie Que	Supply and install siding, windows and doors Que	406,090	17,224	406,090*(*f*)
Les Constructions Roland Bouchard Ltée Ville de la Baie Que	Repairs to runway aprons Que	276,294	5,000	276,294*(*f*)
Boudreau Sheet Metal Works Ltd Dieppe NB	Re-roof asphalt roofs NB	395,017	4,262	395,017*(*f*)
S Boyd Contracting Ltd Dartmouth NS	Aircraft wash facility NS	303,597	15,616	298,981
Braemar Developments Ltd Medicine Hat Alta	Construct 26 single quarters Alta	827,261	511,722	827,261(*f*)
Louis W Bray Construction Ltd St Andrews West Ont	Extend firing pads Ont	388,888	381,666	381,666
Louis W Bray Construction Ltd St Andrews West Ont	Foundations for short range development site Ont	429,663	421,563	421,563
Brûlé Construction Ltd Ottawa Ont	Modifications and extension to building Ont	1,441,726	370,833	370,833
Brûlé Construction Ltd Ottawa Ont	New Roman Catholic chapel Ont	1,022,850	50,789	1,022,850(*f*)
Burnley Contracting Co Ltd Brantford Ont	Insulate basements various MQs Ont	297,477	26,017	297,477*(*f*)
Caldwell and Ross Ltd Fredericton NB	Repair and gravel roads NB	376,840		353,750*
Caledon Helicopters Ltd Caledon Ont	Brush control training area NB	397,440	397,440	397,440(*f*)
Cambrian Construction Ltd Dartmouth NS	Extension and renovations to building NS	1,228,845	771,620	771,620
Cambrian Construction Ltd Montreal Que	Renovations to building NS	771,802	65,870	771,076*
Cambrian Construction Ltd Dartmouth NS	Masonry/metal siding and windows MQs NS	818,138	805,426	805,426
Campbell Contruction Ltd Victoria BC	Lecture training building BC	2,864,160	193,723	193,723
Cana Construction Co Ltd Richmond BC	Construction of hospital and dental clinic BC	6,554,595	354	6,554,595(*f*)
Cana Construction Co Ltd Richmond BC	Upgrade dockyard jetty service BC	3,964,988	927	3,964,988(*f*)
Can-Alum Bldg Products Ltd Edmonton Alta	Replace MQs siding Alta	470,399	202,106	470,399*(*f*)
Cardinal Construction Co Ltd Moose Jaw Sask	Reside and insulate MQs Sask	422,933	6,000	422,933*(*f*)
Jules Chabot Inc St Jacques De Leeds Que	Reroofing various buildings Que	383,538	169,438	383,538*(*f*)
Christensen & McLean Roofing Co Edmonton Alta	Partial reroofing Alta	1,429,267	1,429,267	1,429,267(*f*)
Christensen & McLean Roofing Co Edmonton Alta	Replace roof system Alta	594,288	594,288	594,288(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Ciments Canada Lafarge Ltée Division Francon Montreal Que	Test track and 60% slope Que	1,015,814	94,030	1,002,814*
Ciments Canada Lafarge Ltée Division Francon Montreal Que	Apron reconstruction Que	624,923	619,193	619,193
City Aluminum Bldg Products Ltd Pembroke Ont	Install windows, storm doors, insulate and reside 50 MQs Ont	388,630	4,230	388,630*(f)
City Aluminum Bldg Products Ltd Pembroke Ont	Storm doors insulate and reside MQs Ont	439,933	439,833	439,833
CJ Clarke Siding Ltd Fredericton NB	Replace windows and install new siding MQs NB	345,995	1,000	345,995*(f)
Les Constructions CLD (1985) Inc Jonquière Que	Replacement and renovation of main hangar doors Que	431,673	169,841	169,841
Coastal Project Management Inc St John's Nfld	German Air Force hangar Nfld	7,353,866	31,254	31,254
Comstock International Ltd Darmouth NS	Air conditioning system NS	268,941	35,293	268,941*(f)
Les Constructions René Belisle Inc Limoilou Que	80 single quarters Que	2,471,608	1,117,354	2,469,708
Les Constructions Loriot Inc Montreal Que	Relocation of crating shop Que	627,269	106,603	627,269*(f)
Construction GCP Inc Quebec Que	Alterations and addition to guard house Que	573,636	406,785	558,422
Allan G Cook Ltd Barrie Ont	Rebuild road Ont	306,718	5,000	306,718*(f)
Carmont Interiors Ltd Saskatoon Sask	Militia all ranks kitchen renovations Sask	522,490	101,588	522,490*(f)
Coté & Ryde Construction Ltd Ottawa Ont	Indoor weapons test range Ont	2,924,540	2,529,402	2,900,038
C Cottingham Construction Comox BC	Addition and alterations to CE Building BC	399,938	34,815	399,938(f)
Daleys' Electrical Const and Maint Ltd Digby NS	Extension and interior renovations to building NS	271,610	155,612	155,612
Dawcolectric Inc Halifax NS	Distribution system rehabilitation NS	631,877	1,000	631,877*(f)
Delta Electric Co Ltd Dartmouth NS	Upgrade electrical distribution system NS	1,738,322	1,056,595	1,709,963*
Des-Build Development Ltd North Bay Ont	Supply and erect radar tower and radar equipment room Ont	594,336	591,856	591,856
Des-Build Development Ltd North Bay Ont	General civil construction short range development site Ont	733,657	724,664	724,664
Les Constructions Deshaies et Vaudry Inc Ste-Thérèse Que	Repairs to loading ramps Que	374,331	2,156	374,331*(f)
Dibblee Construction Limited Ottawa Ont	Construct parking lot Ont	464,142	127,700	464,142*(f)
Dineen Construction (Atlantic) Ltd Dartmouth NS	Construct syncrolift extension NS	8,575,268	2,931	8,575,268(f)
Dineen Construction Ltd Winnipeg Man	Control tower Sask	1,524,645	4,488	1,524,645*(f)
ND Dobbin Ltd St John's Nfld	Site preparation and building foundations FRGAF hangar Nfld	3,506,380	2,555,401	2,555,401
Douro Roofing & Sheet Metal Contractors Ltd Val Caron Ont	Replace roofing on hangars Ont	343,255	343,255	343,255(f)
Dufferin Roofing Ltd Weston Ont	Replace hangar roofs Ont	506,230		479,480*
Dufferin Roofing Ltd Weston Ont	Replace roof Ont	333,750	333,750	333,750(f)
Dufferin Construction Co Div St Lawrence Cement Inc Oakville Ont	Rehabilitate apron Ont	508,803	508,803	508,803(f)
Duquette & Frères Ltée Chomedey Laval Que	Addition and renovation of building Que	567,161	556,677	556,677
Elf Construction and Mgmt Services a Div of Modern Cabinet Industries Ottawa Ltd Nepean Ont	Renovate for ceremonial guard and bands training Ont	1,181,498		1,173,178
Emmons & Mitchell Construction Ltd Kingston Ont	Sensitive information building Ont	325,031	5,957	325,031(f)
Entreprises Tri-Cor Development Ltd Moncton NB	Structural rehabilitation of arena NB	343,125	6,797	343,125*(f)
Les Entreprises Québec Hab Ltée Quebec Que	New environmental simulation facility Que	668,520	60,591	668,520(f)
Les Entreprises Québec Hab Ltée Quebec Que	Construct dental clinic Que	852,616	2,000	852,616(f)
Entreprises Bon Conseil Ltée Ancienne-Lorette Que	Replace steam distribution system Que	877,126	16,066	877,126*(f)
Erskine Building Ltd Halifax NS	Construct Low Level Air Defence School NB	5,527,238	807,498	807,498
Erskine Building Ltd Halifax NS	298 single quarters NS	6,428,845	141,720	6,385,481
Erskine Building Ltd Halifax NS	Jetty improvements and utilities NS	11,967,557	2,329,189	2,329,189
Erskine Building Ltd Halifax NS	100 man armoury NS	2,595,486	498,335	498,335
Erskine Building Corp Toronto Ont	100 single officers' quarters Ont	3,397,514	125,047	3,397,514(f)
Everall Construction Ltd Edmonton Alta	Paving Alta	345,772	2,662	345,772(f)
Excavation de Chicoutimi Inc Chicoutimi Que	Construct cadet camp Que	261,700	60,807	261,700(f)
Federal Electric (1976) Ltd Ottawa Ont	Replace electrical distribution system Ont	354,406	205,359	354,406*(f)
Ferand Const Ltd Ottawa Ont**	Building alterations Ont	479,173	429,173	429,173
Fitzgerald & Snow Ltd Summerside PEI	Renovate control tower PEI	364,338	20,160	364,338*(f)
Les Constructions Du Fjord Inc Chicoutimi Que	Replace siding, windows and doors, two hangars Que	480,455	474,500	474,500
Foundation Maritime a Division of The Foundation of Canada Ltd Eastern Passage NS	Jetty improvements and utilities NS	5,957,099	4,469,514	4,469,514
ES Fox Ltd Thunder Bay Ont	Upgrade heating and ventilation systems Ont	791,615	250,446	768,063*
Fraser-Brace Maritimes Div of Pigott Construction Ltd Halifax NS	Construct headquarters building NS	15,118,388	153,052	15,103,249
Fraser River Pile Dredge Ltd New Westminster BC	Demolition and dredging BC	875,999	373,000	373,000
Future Group Mechanical Ltd Calgary Alta	Replace school boilers Alta	321,647	317,834	317,834
GW Builders and Co Ltd Winnipeg Man	Replace basement windows various MQs Man	295,313	81,357	295,313*(f)
GW Builders and Co Ltd Winnipeg Man	Renovations to kitchens in MQs Man	262,277	262,277	262,277(f)
GW Builders and Co Ltd Winnipeg Man	Renovations to barrack block Man	651,612	590,507	590,507

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Habitations Garoy Inc Beauport Que	Supply and install windows and metal siding various MQs Que	399,048	14,980	399,048*(f)
Habitations Garoy Inc Beauport Que	Replace siding and windows various MQs Que	358,636	144,621	358,636*(f)
Gen-Mec Construction Co Ltd Bonnyville Alta	Replacement of steam distribution system Alta	507,882	507,882	507,882(f)
Gen-Mec Construction Co Ltd Bonnyville Alta	Washroom storage renovation Alta	480,328	322,251	322,251
The General Accident Assurance of Canada & Kelly Leduc Ltd Ottawa Ont	Supply of finished hardware Que	316,632		315,921
Les Rénovations L Généreux Inc Anjou Que	New armoury windows Que	342,000	4,745	342,000*(f)
Genisag Construction (1985) Inc Chicoutimi Que	Construct liquid oxygen storage building and resurface road Que	388,248	5,961	388,248(f)
Genisag Construction (1985) Inc Chicoutimi Que	Construct CF-18 warehouse Que	707,421	707,421	707,421(f)
Genisag Construction (1985) Inc Chicoutimi Que	Extension to building Que	648,700	5,009	5,009
Georgia Mechanical Systems Ltd Richmond BC	Steam and condensate lines replacement BC	423,319	423,319	423,319(f)
Gestion Helophil Ltée Sainte-Julie Que	Quarters renovation Que	932,373	59,445	932,373*(f)
Gestion Helophil Ltée Sainte-Julie Que	Track & field Que	831,199	481,384	481,384
Gienow Building Products Ltd Calgary Alta	Replace wood siding MQs Alta	464,743	43,213	464,743*(f)
Ilario Giugovaz Enrg Mont St-Grégoire Que	Sanitary sewage collection system Que	292,263	223,388	292,263*(f)
Grand Falls Milling Co Ltd Grand Falls NB	Grand Falls armoury NB	499,176	926	499,176(f)
D Grant & Sons Ltd Lambeth Ont	Renovations to buildings Ont	771,336	277,232	771,336*(f)
D Grant & Sons Ltd Lambeth Ont	Renovation to officer's quarters Ont	263,066	1,415	263,066*(f)
Great Northwest Insulation Ltd & Letroy-Winder Const Ltd Surrey BC	Install windows, insulate and reside MQs BC	428,128	156	428,128*(f)
Great Northwest Insulation Ltd Surrey BC	Replacement windows various MQs BC	447,700	191,698	191,698
Rose A and Lester I Grossman Norfolk Va	Residence USA	486,300	486,300	486,300(f)
Guelpa Construction Ltd Courtenay BC	Replace asbestos siding BC	277,951	277,951	277,951(f)
Hadath Construction Ltd Winnipeg Man	Renovations to barrack block Man	491,554	52,184	491,554*(f)
Hadath Construction Ltd Winnipeg Man	Renovations to barrack block Man	495,554	111,518	495,554*(f)
S Hansen Builders Ltd Winnipeg Man	Kitchen renovations Man	306,663	258,224	258,224
Harbour Pile Driving Ltd Nanaimo BC	Relocate C-Jetty floats BC	381,795	272,367	381,795(f)
HBM Mechanical Ltd Wolfville NS	Rewire buildings NS	442,820	150,111	442,820*(f)
Henneberry Electrical Contractors Ltd Victoria BC	Renovations for helicopter hangar BC	277,236	277,236	277,236(f)
519289 Ontario Inc O/A H & H Aggregates Pembroke Ont	Regravel training area roads Ont	259,350	259,350	259,350(f)
Houle Electric Ltd Vancouver BC	Install electric heat BC	468,556	1,300	468,556(f)
Hub Excavating Ltd Nanaimo BC	Construct track/soccer field and fastball diamond BC	444,082	343,494	343,494
Hume & Rumble Electrical Dept Commonwealth Const Co Div of Guy F Atkinsons Holdings Ltd Victoria BC	Replacement of existing switchgear BC	339,605	39,700	339,605*(f)
Les Immeubles PHB Enr Beauceville Que	Armoury site Que	673,410		473,410
Irvcon Ltd Pembroke Ont	Reroofing of buildings Ont	256,607	256,607	256,607(f)
JSA Construction Co Ltd North Bay Ont	Swimming pool and enclosure Ont	822,161	54,514	821,661
JSA Construction Co Ltd North Bay Ont	Replace windows and siding of 32 MQs Ont	274,919	1,178	274,919*(f)
JSA Construction Co Ltd North Bay Ont	Relocate building Ont	273,355	8,985	8,985
Janin Bldg & Civil Works (1983) Ltd Toronto Ont	Construct base, maintenance facility Ont	11,526,018	48,176	11,490,995
Janin Bldg & Civil Works (1983) Ltd Toronto Ont	LETE main building Ont	13,739,280	177,299	13,739,280(f)
Jenkins Insulators & Acoustics Ltd Chatham NB	Install windows, exterior doors, insulate and reside MQs NB	514,086	514,086	514,086(f)
JG Construction Ltd Gander Nfld	Renovate arena Nfld	285,709	137,808	137,808
Johnson Controls Ltd Markham Ont	Replace water treatment plant, controls building Ont	304,097	298,202	298,202
Jordan Construction Management Ltd Downsview Ont	Relocate modular buildings Ont	281,729	37,061	37,061
K & L Construction (Ont) Ltd Hyde Park Ont	Construct laser indoor minirange Ont	296,500	296,500	296,500(f)
Kaland Construction Ltd Calgary Alta	136 single quarters Alta	2,895,100	1,137	2,895,100(f)
Kamrus Construction Ltd Don Mills Ont	Building Ont	2,160,613	57,160	2,160,613(f)
Kerkhoff Construction Group Ltd Chilliwack BC	226 single quarters BC	3,916,643	24,728	3,916,643(f)
Kinetic Construction Ltd Victoria BC	Underground power and drydock lighting BC	613,801	283,918	283,918
EC King Contracting Div of Miller Paving Ltd Owen Sound Ont	Construct Bivouac site Ont	431,408	127,425	431,408(f)
King Construction Ltd Fredericton NB	Replace windows and doors, various MQ buildings NB	270,582	270,582	270,582(f)
Kirkmount Builders Ltd Dartmouth NS	Renovate building NS	337,941	114,339	337,941(f)
Kummen-Shipman Ltd Winnipeg Man	Replace overhead electrical distribution Man	350,433	310,943	310,943
Laflèche Construction Ltd Dartmouth NS	Otto fuel addition building NS	1,928,756	1,642,762	1,808,422
Laflèche Construction Ltd Dartmouth NS	Replacement of steam and condensate lines NS	265,849	265,849	265,849(f)
Lagendyk & Co Ltd St-Léonard Que	Building floor repairs Que	451,973	55,000	451,973*(f)
Les Entreprises Lapointe et Gagnon (1979) Ltée Jonquière Que	Addition and renovations to building Que	1,427,112	1,401,907	1,401,907
Laval Fortin Limitée Alma Que	Construct 100 MQs Que	8,023,194	923,828	8,002,563
Leval Fortin Limitée Alma Que	Long range radar installation NWT	27,850,187	13,191,012	23,479,400

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Alain Lavoie Ltée Chicoutimi Que	Barrack renovation Que	1,469,214	1,204,707	1,204,707
Lear Construction Services Ltd Calgary Alta	Improve ventilation systems Alta	414,252	161,113	414,252*(f)
Lear Construction Services Ltd Calgary Alta	Renovations and additions to building Alta	856,489	428,413	428,413
L'Électricité du St-Laurent Ltée Ste-Foy Que	Electrical distribution system upgrade Que	510,688	115,469	115,469
Leslie & Palmer Co Ltd Gormley Ont	Electrical distribution system upgrade Ont	1,765,627	1,244,594	1,726,563*
Leslie & Palmer Co Ltd Hull Que	Electrical distribution system upgrade Ont	1,208,373	176,436	176,436
Liddell Contracting Ltd Victoria BC	Building third floor addition BC	530,725	4,229	530,725(f)
Liddell Contracting Ltd Victoria BC	Facility buildings BC	319,788	10,671	319,788(f)
Liddell Contracting Ltd Victoria BC	Building renovation BC	645,107	293,893	645,107(f)
Liddell Contracting Ltd Victoria BC	Construct sheet metal shop BC	528,417	528,417	528,417(f)
Liddell Contracting Ltd Victoria BC	Renovate building BC	805,574	795,803	795,803
Lingar Construction Div United Shelters Ltd Bolton Ont	438 single quarters Ont	8,320,911	320,543	8,297,367
LLC General Contractors Ltd Nepean Ont	Replace steam distribution system Ont	771,000	771,000	771,000(f)
Lorlea Steels Ltd Bramalea Ont	Exterior insulation and metal siding NS	478,000	422,031	422,031
D J Lowe (1980) Ltd Deep Brook NS	Boat repair/storage building NS	460,670	120,000	460,670*(f)
D J Lowe (1980) Ltd Deep Brook NS	Renovate building main floor NS	352,783	8,590	352,783*(f)
M & AL Roofing Ltd Ottawa Ont	Reinforce lean-to-roofs on hangars Ont	267,243	84,684	84,684
M & C Ventures Ltd Royston BC	Replacement of steam lines BC	396,868	19,028	396,868*(f)
M & C Ventures Ltd Royston BC	Replacement of steam distribution system BC	1,128,498	112,290	1,128,498*(f)
M & C Ventures Ltd Royston BC	Replacement of steam distribution system BC	1,033,002	1,022,618	1,022,618
MRB Contractors Ltd Fredericton NB	Construct MQ service centre NB	655,042	655,042	655,042(f)
MRB Contractors Ltd Fredericton NB	Construct maintenance building NB	345,502	179,349	179,349
Maçonnerie Gilles Lebel Inc St-Étienne-de-Lauzon Que	Repair wall Que	539,050	23,297	539,050*(f)
Maddix Construction Ltd Wellington PEI	Renovations to hangar PEI	1,212,660	1,145,959	1,145,959
Marco Ltd St John's Nfld	Construction of a CF-18 alert complex Nfld	6,360,000	101,484	101,484
Markus and Son Ltd Pembroke Ont	Enlarge workshop building Ont	331,154	248,375	331,154(f)
Marvet Construction Ltd Victoria BC	Renovations to building BC	330,000	75,341	75,341
Massicotte Bros Construction Ltd Vanier Ont	Upgrade for energy conservation Ont	403,399	1,500	403,399*(f)
Matteo Enterprises Ltd Surrey BC	Replace roofs on quarters BC	359,615	308,242	308,242
McKean Quarries Ltd Collingwood Ont	Rebuild road Ont	590,709	590,709	590,709(f)
Melanson Brothers Painting Contractors Ltd Moncton NB	Replace floor coverings NS	339,465	339,465	339,465(f)
Melanson Enterprise Ltd Moncton NB	Renovate kitchens MQs NB	412,190	145,466	412,190*(f)
Melanson Enterprise Ltd Moncton NB	Insulate MQ basements NB	264,964	76,440	76,440
Melanson Enterprise Ltd Moncton NB	Renovate barrack block NS	844,017	837,832	837,832
Mid-Valley Construction (1982) Ltd Middleton NS	Replace underground steam distribution system NS	730,918	546,426	730,918*(f)
Mid-Valley Construction (1982) Ltd Middleton NS	Replace underground steam distribution system NS	1,049,527	1,049,527	1,049,527(f)
Mid-Valley Construction (1982) Ltd Middleton NS	Officers and NCOs mess buildings NS	1,015,867	2,310	1,015,867*(f)
Les Entreprises Mirabel MHL (1983) Ltée St-Hubert Que	New exterior siding, including doors and windows Que	389,000	325,065	325,065
MJB Enterprises Ltd Medicine Hat Alta	Batus hardstanding Alta	331,844	18,297	331,844*(f)
MJB Excavating Ltd Medicine Hat Alta	Multi compartment ammunition building Alta	305,395	22,978	305,395(f)
Michael Monteith Enterprises Ltd Orillia Ont	Officers' mess extension Ont	4,356,683	2,970,387	4,345,692
Michael Monteith Enterprises Ltd Orillia Ont	Jr ranks quarters Ont	8,409,064	2,143,346	2,143,346
More-Ply Roofing & Sheet Metal Ltd New Westminster BC	Replace roofs BC	281,657	281,657	281,657(f)
Mulder Construction & Materials Ltd Winnipeg Man	Airfield rehabilitation Man	1,436,774	1,436,774	1,436,774(f)
Multi-Ventures Ltd Tracy NB	Fire hall extension NB	326,536	28,272	326,536(f)
Multi Ventures Ltd Tracy NB	Reconstruction of main sanitary sewer line NB	306,676	14,269	306,676*(f)
N & L Construction Ltd Stephenville Nfld**	Renovations to hangar Nfld	820,921		820,921*
Naikoon Contracting Ltd Masset BC	Renovations to compound MQs BC	318,774	265,994	265,994
Nepcon Inc Laval Que	Reconstruction of asphalt roads Que	440,892	3,000	440,892*(f)
New Dimensions Building Products Ltd Edmonton Alta	Retrofit MQs Ont	1,055,525	229,293	229,293
New Dimensions Building Products Ltd Edmonton Alta	Install windows, insulate and reside 47 MQs Alta	455,356	3,525	455,356*(f)
New Look Restoration Ltd Kitchener Ont	Masonry repairs armouries Ont	307,945	481	307,945(f)
RJ Nicol Construction (1975) Ltd Ottawa Ont	Facility Ont	1,544,722	1,525,028	1,525,028
Nodge Construction Ltd Winnipeg Man	Install hangar doors Man	408,122	401,800	401,800
North Shore Roofing Ltd Beresford NB	Replace roofing NB	260,000	32,742	260,000*(f)
North Shore Roofing Ltd Beresford NB	Replace roofing system NB	267,926	267,926	267,926(f)
Northway Industries of Balfour Ltd Copper Cliff Ont	Automatic sprinkler system Ont	254,116	209,143	209,143
Northwest Pile Driving Ltd Coquitlam BC	Repairs to jetty BC	823,330	823,330	823,330(f)
Nova Scotia Armature Works Ltd Halifax NS	Heating system upgrade NS	1,188,683	130,875	130,875
Nova Perma Coating Ltd Bridgewater NS	Reroof various buildings/hangars Nfld	623,040	40,000	623,040*(f)
Olivit Construction Ltd Maple Ridge BC	Alterations to building BC	1,020,964	249,538	1,020,964*(f)
OMSAC Developments Ltd Calgary Alta	HMCS Tecumseh building Alta	5,418,874	130,462	5,406,254

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Ontario Electrical Construction Co Ltd North Bay Ont	Mechanical and electrical systems, short range development site Ont	621,558	446,221	446,221
P & G Roofing & Sheet Metal Work Inc Gloucester Ont	New pitched roofs Ont	443,584	443,584	443,584(*f*)
PCL Civil Constructors Inc Edmonton Alta	Long range radar installation Nfld	20,503,242	10,394,866	16,088,878
PCL Constructors Western Inc Richmond BC	Service battalion armoury BC	5,888,297	5,357,781	5,761,677
PCL Constructors Western Inc Edmonton Alta	Construction of Aircom headquarters Man	19,692,283	59,109	19,692,283(*f*)
PDI Structures (Ottawa) Inc Ottawa Ont**	Alterations to computer centre Ont	1,153,493		1,153,493(*f*)
J Euclide Perron Ltée Chicoutimi Que	Missile storage facility Que	853,851	853,851	853,851(*f*)
Phoenix Fence (1986) Ltd Edmonton Alta	Construct security fence Alta	349,801	346,256	346,256
La Compagnie de Construction Gaston Picard Inc Charny Que	Construct 360 single quarters Que	8,688,949	349,324	8,680,815
Gaston Picard Construction Inc Charny Que	New computer room Que	465,081	30,000	465,081*(*f*)
Gaston Picard Construction Inc Charny Que	Exterior and interior renovations Que	1,064,442	80,000	1,064,442*(*f*)
Pillar Construction Ltd Vancouver BC	Maintenance building BC	553,300	553,300	553,300(*f*)
Pinecrest Chalets 370403 Ont Ltd Barrie Ont	Renovations building Ont	676,814	355,414	355,414
A Plett Construction Ltd Calgary Alta	Medical/dental facility Alta	1,073,001	953,734	953,734
Power Plastics & Aluminum Ltd Winnipeg Man	Retrofit exterior 24 MQs Man	861,210	503,090	503,090
Power Plastics & Aluminum Ltd Winnipeg Man	Reside and insulate MQs Man	421,832	421,832	421,832(*f*)
Prime Industries Victoria Inc Saanichton BC	Second and third floor building addition BC	421,428	271,376	421,428(*f*)
Prime Industries Victoria Inc Saanichton BC	Office renovations BC	429,850	429,850	429,850(*f*)
Quadra Construction Co Ltd Vancouver BC	Repairs to jetty BC	712,339	257,200	712,339*(*f*)
Regent Construction Ltd Fredericton NB	Addition and alterations to CE building NB	444,878	444,878	444,878(*f*)
Regent Construction Ltd Fredericton NB	Improvements to Maritime Club NB	377,700	25,536	25,536
Regent Construction Ltd Fredericton NB	Basement drainage repair, various MQs NB	333,978	333,978	333,978(*f*)
RH Home Improvements Ltd North Bay Ont	Replace asbestos siding MQs Ont	362,476	3,073	362,476*(*f*)
Rhythm Construction Ltd Sherwood Park Alta	Renovation of recruit quarters Alta	1,313,884	31,813	1,313,884*(*f*)
Robinson Contruction Co Ltd Moncton NB	Underground electrical distribution systems PEI	309,908	1,162	309,908*(*f*)
Rondeau Electric Ltd Pembroke Ont	Upgrade interior building electrical distribution Ont	344,229	4,020	344,229*(*f*)
Roscoe Construction Ltd Cambridge Station NS	Install security fencing and guard hut NS	344,939	103,444	103,444
Roscoe Construction Ltd Cambridge Station NS	Aircraft security fence NS	279,221	164,481	164,481
Construction Rousseau & Rousseau Inc St-Rédempteur Que	Roof repairs MQs Que	394,453	394,453	394,453(*f*)
Construction Rousseau & Rousseau Inc St-Rédempteur Que	Install sloped roofs Que	388,322	386,822	386,822
Roz Con Construction Ltd Red Deer Alta	Install package boilers base buildings Alta	1,660,729	102,623	1,659,729*
RWK Construction Co Ltd Edmonton Alta	Repair to traverses Alta	406,570	165,600	165,600
Sandercock Construction (1976) Ltd Sarnia Ont	Replacement of sanitary and storm sewer lines Ont	328,011	328,011	328,011(*f*)
Saskcon Repair Services Ltd Saskatoon Sask	Re-seal joints, concrete ramp Sask	311,274	258,050	258,050
Sigma Construction Ltd Dartmouth NS	Masonry/metal siding and windows NS	590,931	1,420	590,931*(*f*)
Simmchen Construction Ltd Moncton NB	Combined mess and kitchen facility NB	1,058,287	889,152	1,030,464
Sintra Inc St-Isidore Que	Reconstruction of apron Que	2,520,082	2,520,082	2,520,082(*f*)
Smiths Construction Co Arnprior Ltd Arnprior Ont	Road modifications Ont	344,627	117,621	344,627(*f*)
Solimec Ltd Rimouski Que	Naval Reserve site Que	850,000		850,000
Southern Mechanical Contractors Ltd Windsor Ont	Conversion of heating system Ont	320,067	320,067	320,067(*f*)
Spanryle Ltd Ottawa Ont	Construct seasonal ablution buildings Ont	332,764	21,417	331,381
St Lawrence Construction Ltd Beauport Que	Long range radar installations Nfld	29,336,978	12,988,759	24,995,631
Standard Paving Div Canada Cement Lafarge Ltd North Bay Ont	Repair and improve paved roads Ont	414,103	278,649	278,649
Standard Paving Maritime Ltd Halifax NS	Quarters parking lot and road NS	256,700	256,700	256,700(*f*)
Star Construction Ltd Summerside PEI	Reside buildings PEI	259,855	254,149	254,149
Réal Ste-Marie Ltée Montreal Que	Brush control Que	978,620	90,283	978,620(*f*)
M Sullivan & Son Limited Arnprior Ont	Construction of a building Ont	6,206,987	3,868,877	3,868,877
Sulya Masonry Contractors (1981) Ltd Halifax NS	Masonry/metal siding and windows NS	631,003	626,213	626,213
Sun Construction Co Ltd Bedford NS	Landscaping and civil engineering work, Marcom HQs NS	856,551	61,609	856,551(*f*)
Sure-Form Construction Ltd Edmonton Alta	X-Depot upgrading Alta	350,036	337,642	337,642
Swagger Construction Ltd Abbotsford BC	Addition to building BC	284,246	284,246	284,246(*f*)
Taplen Construction (1979) Ltd Ottawa Ont	Renovations to building Ont	2,034,273	236,949	2,034,273*(*f*)
Tarad Industries Ltd Edmonton Alta	Addition to hangars Alta	1,243,458	1,021,765	1,021,765
Tarad Industries Ltd Edmonton Alta	Upgrade mess hall Alta	250,000	48,060	48,060
Tendev Construction Ltd Surrey BC	Construct bivouac ablution facility BC	408,286	404,078	404,078
Tidewater Construction Co Ltd Lower Sackville NS	New base fire hall NS	1,502,577	699,334	1,490,936
Transit Construction Co Ltd Senneville Que	Reinforcement to hangars Que	586,893		562,830
TRD Building Sales Ltd Medicine Hat Alta	DND school addition Alta	618,684	33,139	618,684(*f*)
Trident Construction Co Ltd Lunenburg NS	Renovation and addition to building NS	390,540	31,222	31,222
Trident Construction Co Ltd Lunenburg NS	Reside hangars NS	426,863	426,335	426,335
Triple "L" Construction Ltd Winnipeg Man	Upgrade junior ranks club Man	333,145	102,145	333,145*(*f*)
Ultimate Window Capping Ltd Edmonton Alta	Replace doors and windows, various buildings Alta	284,452	158,544	158,544

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Universal Industries Ltd Lloydminster Alta	POL facility upgrading Alta	447,411	63,236	447,411(*f*)
D J Venasse Construction Ltd North Bay Ont	Heavy ground terminal facilities Ont	734,400	101,013	734,400(*f*)
Victoria Insurance Co of Canada Toronto Ont	Install windows, insulate and reside 100 MQs Ont	885,737	2,307	885,737*(*f*)
Victory Construction Ltd Saskatoon Sask	Renovations to building Sask	514,336	488,242	488,242
Vie-Bilt General Contractors Ottawa Ont**	Computer room renovations Ont	606,618	5,359	606,618(*f*)
Vinac Construction Inc Montreal Que	Dental clinic Que	982,674	897,940	897,940
WV Wallans Contracting Ltd Carrying Place Ont	Lecture theatre addition Ont	410,010	1,946	410,010(*f*)
WV Wallans Contracting Ltd Carrying Place Ont	Replace roof Ont	258,304	258,304	258,304(*f*)
Wayne Watson Construction Ltd Prince George BC	Fuel storage facilities BC	2,499,291	2,461,699	2,461,699
Western Plumbing and Heating Co Ltd Dartmouth NS	Additional boiler NS	1,111,119	8,379	1,111,119(*f*)
Westland Construction Ltd Winnipeg Man	Renovate part of building for CE Unit Man	1,189,845	29,725	1,189,845(*f*)
Wormald Fire Systems Division Wormald Canada Inc Ottawa Ont	Installation of sprinkler system Ont	269,000	257,750	257,750
Wormald Fire Systems Division Wormald Canada Inc Ottawa Ont	Installation of sprinkler system Ont	283,600	146,830	146,830
229619 Ontario Ltd Kingston Ont	Replace steam lines Ont	271,914	271,914	271,914(*f*)
514054 Ontario Ltd O/O Nordman Construction Co Barrie Ont	Construct field kitchen building Ont	402,252	11,905	402,252(*f*)
639620 Ontario Ltd O/A Atlas Aluminium Windows Concord Ont	Replace aluminium windows MQs Ont	469,173	93,249	469,173*(*f*)
688996 Ontario Inc O/A Markus Construction (Pembroke) Pembroke Ont	Renovate barrack rooms Ont	336,748	175,009	175,009
688996 Ontario Inc Pembroke Ont	Renovations to shopping centre Ont	1,061,810	1,057,436	1,057,436
NATIONAL HEALTH AND WELFARE $26,573,453				
Department $26,573,453				
MEDICAL SERVICES PROGRAM $14,411,642				
Agrena Arctic Ltd Peterborough Ont**	Construction of a nursing station NWT	1,856,423		1,856,423*
AJ Wing & Sons Construction Ltd Thunder Bay Ont**	Construction of a nursing station Ont	346,745	338,018	338,018
A K Penner & Sons Ltd Blumenort Man**	Construction of a nursing station Ont	1,240,099	12,835	1,240,099(*f*)
Construction J M Vallée Inc Brossard Que**	Construction of a nursing station Que	1,138,136		1,138,436*(*f*)
Cox Excavating Tillsonburg Ont**	Construction of a nursing station Ont	1,703,445	1,243,779	1,632,985
E D Brunet et Fils Ltée Hull Que**	Renovations of a nursing station Que	826,644	509,495	826,644
Great Northwest Insulation Ltd Surrey BC**	Renovations of a nursing station and residence NWT	638,228	65,793	630,328
Great Northwest Insulation Ltd Surrey BC**	Renovations of a nursing station NWT	410,574	398,074	398,074
Hembruff & Dambrowitz Ltd Matheson Ont**	Construction of a five unit single accommodation Ont	570,516		570,516
Klondike Enterprises Ltd Whitehorse YT**	Construction of a nursing station YT	786,808	786,808	786,808
Lancet Construction Ltd Edmonton Alta**	Renovations of a nursing station and residence NWT	1,630,591	263,985	1,630,591
Landry Construction Natashquan Que**	Construction of a nursing station Que	680,300	545,761	545,761
Northern Systems Contracting Hearst Ont**	Repair of a hospital Ont	561,067		561,067(*f*)
P & M Construction Ltd Edmonton Alta**	Construction of a nursing station NWT	1,782,884		1,782,884
Public Works Canada Ottawa Ont	Construction of a nursing station Sask	1,291,000		1,275,961(*f*)
Public Works Canada Ottawa Ont	Construction of a nursing station Man	492,660		492,660(*f*)
Public Works Canada Ottawa Ont	Construction of a nursing station Man	694,514	305,616	305,616
Public Works Canada Ottawa Ont	Renovations of a hospital Man	389,839	116,417	116,417
R Berg Construction Management Ltd Edmonton Alta**	Construction of a health clinic and residence NWT	1,522,975	1,515,431	1,515,431
Southridge Construction St Albert Alta**	Construction of a nursing station and residence NWT	1,214,838		1,214,838(*f*)
Trade North Contracting Whitehorse YT**	Fire safety improvements to hospital YT	342,000	302,150	302,150
Treeline Construction Ltd Yellowknife NWT**	Construction of a health clinic and residence NWT	1,637,292	1,637,292	1,637,292
Treeline Construction Ltd Yellowknife NWT**	Construction of a nursing station NWT	1,489,270	843,363	843,363
Treeline Construction Ltd Yellowknife NWT**	Construction of a nursing station and residence NWT	1,558,825	2,431	1,558,825*
Tarad Industries Ltd Edmonton Alta**	Construction of a health service centre Alta	1,447,848	240,523	1,447,848
HEALTH PROTECTION PROGRAM $7,805,050				
Cayouette et Saia Architectes Montreal Que**	Architectural services—New containment facility and upgrade existing air handling systems Que	850,000	549,640	736,885
C D Davison Co Ltd Halifax NS**	Architectural and engineering services—Laboratory and office facility NS	835,000		271,140
Dunlop Farrow Aitken Cansfield Inc Toronto Ont**	Architectural and engineering services—New containment facility and upgrade existing air handling systems Ont	1,332,500	226,007	496,808
Mathers and Haldenby Architects Incorporated Toronto Ont**	Architectural and engineering services—Addition to Radiation Production Laboratory Building Ont	1,093,000		470,360

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
PCL Constructors Western Inc Winnipeg Man**	Construct laboratory and office facility Man	11,539,840	5,253,438	11,436,799
Voth Brothers Construction Ltd Abbotsford BC**	Construct laboratory and office facility BC	9,107,854		9,107,854(/)
XV OLYMPIC WINTER GAMES PROGRAM $4,356,761[4]				
Cana Management Ltd Calgary Alta**	Canada Olympic Park Alta	1,804,094	168,655	1,804,094(/)
Cook Culham Montgomery Pederson & Valentine Calgary Alta**	Canada Olympic Park Alta	600,000		475,095
Elan Construction Ltd Calgary Alta**	Canada Olympic Park Alta	1,515,727	1,487	1,515,727(/)
Energroup Systems Ltd Calgary Alta**	Canada Olympic Park Alta	610,567	12,615	610,567
GMD Muella Lifts Ltd Vernon BC**	Canada Olympic Park Alta	1,424,689		1,424,689(/)
KVN Heavy Construction Ltd Calgary Alta**	Canada Olympic Park Alta	7,093,729		7,054,785
Menac Electrical-Mechanical System Ltd Calgary Alta**	Canada Olympic Park Alta	2,630,457	176,098	2,630,457(/)
Newklas Construction Canada Ltd Calgary Alta**	Canada Olympic Park Alta	5,083,971	3,085,239	5,083,583*
RCA Inc Calgary Alta**	Canada Olympic Park Alta	284,613	284,113	284,113
Reid Crowther & Partners Ltd Calgary Alta**	Canada Olympic Park Alta	1,250,000		1,142,442
Riverton Construction Ltd Calgary Alta**	Canada Olympic Park Alta	2,467,919		2,435,449
RW Landmark Construction Ltd Calgary Alta**	Canada Olympic Park Alta	3,001,656	78,451	2,993,252
Sonmor Excavating Ltd Calgary Alta**	Canada Olympic Park Alta	307,722		307,722(/)
Stone & Webster Canada Ltd Calgary Alta**	Canada Olympic Park Alta	1,150,000		1,135,314
The Foundation Company of Canada Ltd Calgary Alta**	Canada Olympic Park Alta	3,196,580	328,371	3,196,580(/)
Volker Stevin Contracting Ltd Calgary Alta**	Canada Olympic Park Alta	3,654,259	53,213	3,654,259(/)
Volker Stevin Contracting Ltd Calgary Alta**	Canada Olympic Park Alta	2,425,088	2,424,098	2,424,098
Volker Stevin Contracting Ltd Calgary Alta**	Canada Olympic Park Alta	2,120,817	330,725	2,120,818(/)
WA Stephenson Construction (Western) Ltd Calgary Alta**	Canada Olympic Park Alta	1,178,867	3,113	1,178,867(/)
WA Stephenson Construction (Western) Ltd Calgary Alta**	Canada Olympic Park Alta	5,952,323	8,644	5,952,323(/)
WA Stephenson Construction (Western) Ltd Calgary Alta**	Canada Olympic Park Alta	890,366	16,157	870,366(/)
NATIONAL REVENUE $2,151,573				
Customs and Excise $2,112,996				
Construction Jacques Théoret Incorporée Ormstown Que**	Construction of new customs facilities Que	639,071	578,708	578,708
Mireau Construction Limited Abbotsford BC**	Construction of new facilities BC	713,927	627,914	680,069
M R B Contractors Fredericton NB**	Construction of new customs facilities NB	420,216		420,216*(/)
Taxation $38,577				
PUBLIC WORKS $473,144,301				
Department $473,144,301				
SERVICES PROGRAM $363,520,399[5]				
Alumicor Ltd Bedford NS	Installation of curtain wall and windows NS	268,500	182,886	182,886
Ascon Ltd Fredericton NB	Bridge repaving NB	349,950	70,000	70,000
Canadian Asbestos Halifax NS	Sir John Thompson Building, asbestos removal NS	475,618	386,333	386,333
DB & J (1971) Inc Charlottetown PEI	DJ MacDonald Building electrical improvements PEI	573,870	422,239	422,239
D & C Electric Fredericton NB	Energy system modifications NB	458,425	448,394	448,394
DEM Con Construction St John's Nfld	Renovations and alterations Nfld	271,100		
Eastern Road Builders Clarenville Nfld	Terra Nova National Park, reconstruction/paving Nfld	492,993		
Facon Goose Bay Labrador	Addition to spring, Gulch Building 851 Labrador	347,590	103,815	103,815
Island Roofing Co Ltd Cox Cove Nfld	Roof replacement, Building 450 Nfld	362,600	264,299	264,299
Kirkmount Builders Ltd Halifax NS	Space optimization, Atlantic Region Headquarters NS	325,019	315,681	315,681
Lakeporte Construction Ltd Dartmouth NS	Site development, Shubenacadie Canal NS	317,877		317,877(/)
E Lobe Contracting Ltd Abbotsford BC	Highway construction BC	6,939,569	5,216,745	5,216,745
E Lobe Contracting Ltd Abbotsford BC	Highway construction BC	9,431,271	2,023,876	9,431,271*(/)
Lundrigans Construction Ltd Dartmouth NS	Interpretive Center, Shubenacadie Canal NS	865,063		865,063(/)
Maritime Builders Sydney NS	Sydney Arts Building, interior/exterior improvements NS	582,156	524,949	582,055
Municipal Ready Mix Sydney NS	Campus landscaping NS	264,803		
Seaboard Construction St John's Nfld	Renovations to building 302 Nfld	710,328		
ACCOMMODATION PROGRAM $78,621,215				
A/C Mechanical Refrigeration Ltd Ottawa, Ont	RCMP Canadian Police Information Centre, upgrade cooling tower Ont	403,718	403,718	403,718*(/)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Alberto's Boutiques Ltd Vancouver BC	Sinclair Centre, lease fit-up BC	794,783	158,610	794,783(*f*)
Aman Building Sherwood Park Alta	Renovate Government of Canada building Alta	686,821	25,203	686,821(*f*)
Ansco Construction Saskatoon Sask	Paving border crossing Alta	2,224,173	1,449,870	1,449,870
Joe Arban Contractor Ltd Gloucester Ont	Parliament Hill Centre Block, renovations, marble, Phase I Ont	385,915	31,000	31,000
Arteco Concept Construction Inc Montreal Que	Addition to building Que	438,363		438,363*(*f*)
Armenia Rugs Ltd Ottawa Ont	Place du Portage Phase I, replace carpets Que	281,357	34,585	281,357(*f*)
Asbestos Covering Co Ltd Toronto Ont	Wellington Building asbestos abatement Ont	273,127	20,387	273,127
Bach-McDougall Engineers London Ont	Interior alterations Ont	270,591	164,658	270,591(*f*)
Boless Inc Gatineau Que	Place du Portage Phase I/II, general renovations Que	341,648	341,648	341,648
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up third floor Que	353,279		353,279
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up second floor Que	355,824		355,824
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up fourth floor Que	661,835		661,835
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, computer system emergency power Que	377,324		377,324
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up 4th floor Que	491,352		491,352
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, basement fitness centre and DCGEM workshop Que	685,233	685,233	685,233
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, cafeteria and experimental kitchen Que	1,026,196	572,917	572,917
Caldense Roofing Toronto Ont	Roof repairs Ont	392,646	392,646	392,646(*f*)
Caminiti Construction Inc Montreal Que	Pump stations and guard houses Que	491,595		491,595
Celeb Construction Ltée Candiac Que	Freight elevators, 105 McGill Que	1,132,655	946,170	1,036,138*
Charles, Merovity & Potechin In Trust Ottawa Ont	Acquisition of Dwyer Hill property Ont	1,356,958		1,356,958*(*f*)
Chubb Security St-Laurent Que	350 King Edward Avenue, security systems Ont	437,520	65,331	362,789*
Consor Inc Hull Que	Parliament Hill, slope rehabilitation and planting Ont	336,010	271,850	336,010(*f*)
Comstock International Nepean Ont	EMR Canmet Complex, underground heating pipe replacement Ont	581,225	581,225	581,225
Construction Genac Inc Ville Vanier Que	Fix-up second floor "GMC" Que	328,671	51,346	328,371(*f*)
Construction Larivière Ltée Hull Que	Parliament Hill Centre Block, renovations, masonry, cut and rubble sandstone Ont	936,780	300,126	300,126
Construction Larivière Ltée Hull Que	Parliament Hill Centre Block, renovations, reinforced concrete Ont	601,000	495,039	495,039
Construction Paval Inc Saint-Léonard Que	Fix-up, Phase "B" Que	19,558,788	9,774,228	13,704,418
Construction Pie IX Inc Montreal North Que	Renovations Que	654,033	16,630	654,033(*f*)
Construction Roger Blouin Inc Ville Vanier Que	Exterior of a federal building Que	2,908,536		2,908,536
Construction Valbrice Inc Saint-Léonard Que	Refit of office space Que	1,766,096	133,325	1,766,096
Construction Valbrice Inc Saint-Léonard Que	Refit of office space Que	1,243,116	1,228,117	1,228,117
Dalacoustic Contractors Ltd Nepean Ont	Royal Bank Centre, accommodation for competition tribunal Ont	506,353	506,353	506,353
Dalacoustic Contractors Ltd Nepean Ont	RCMP Headquarters, renovate "G" Wing 3rd Floor Ont	286,720	1,104	286,720*(*f*)
Dalacoustic Contractors Ltd Nepean Ont	RCMP Headquarters, new communication centre Ont	594,793	599	594,793*(*f*)
DIBCO Underground Limited Mississauga Ont	Chateau Laurier to Connaught Building, new utility tunnel Ont	800,085	3,700	800,085(*f*)
Dibbler Construction Ltd Ottawa Ont	Sparks Street Mall, arcaways reconstruction Ont	390,424	390,424	390,424
Doran Contractors Ltd Ottawa Ont	350 King Edward Avenue, alterations Ont	8,227,131	479,095	8,227,756
Yvan Drouin Construction Inc Beauport Que	Fit-up third floor "GMC" Que	1,118,438	1,118,438	1,118,438(*f*)
Duron (BC) Ltd Burnaby BC	Taxation Data Centre, replace roof BC	593,257	62,912	593,257(*f*)
Eastern Construction Co Ltd Toronto Ont	Renovations/additions Ont	32,966,389	16,246,326	29,504,163
Ellis-Don Ltd Vancouver BC	Sinclair Centre, heritage redevelopment BC	28,511,687	164,011	28,435,182
Enercom Construction Inc Gloucester Ont	Communications Research Center, installation of power sub-station Ont	270,152	270,152	270,152
Falla Construction Ltd Hamilton Ont	Renovations Ont	1,405,161	1,405,161	1,405,161
Ferano Construction Ltd Ottawa Ont	Parliament Hill Centre Block, renovations, plaster and dry wall Ont	344,219	27,000	27,000
Ferano Construction Ltd Ottawa Ont	Place du Portage Phase IV, interior renovations Level 1 Que	383,998	383,998	383,998(*f*)
Fondation Yves & Laurent Otis Inc Ville de la Baie Que	Vieux Port de Chicoutimi, renovations Que	610,213	609,613	609,613
Thomas Fuller Construction Co Ltd Ottawa Ont	National Aviation Museum, construction Ont	17,099,459	442	17,099,459
The Corporation of the Township of Goulbourn Ont	Acquisition of Dwyer Hill property Ont	323,067		323,067*(*f*)
Grinnell Fire Protection Systems Co Ltd Ottawa Ont	La Promenade Building, fire protection improvements Ont	295,906		295,906
Kamrus Construction Ltd Don Mills Ont	Acquifier thermal energy storage Ont	1,597,567		1,471,762
Kentron Construction Ltd Kitimat BC	Alaska Highway, crushing and stockpiling BC	318,545		318,545*(*f*)
Laamanen Construction Ltd Lively Ont	Renovations Ont	2,291,616	301,191	301,191
La Commission Scolaire Régionale de l'Outaouais Hull Que	Purchase of school Que	26,288,426	1,304,232	18,136,976

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Tony Leite Roofing & Sheet Metal Ltd Mississauga Ont	Parliament Hill Centre Block, re-roofing Ont	775,211	328,365	775,211(*f*)
Les Constructions BLH Inc Sept-Îles Que	Interior re-fit Que	327,547	194,416	194,416
Leslie & Palmer Ltd Hull Que	Eastern Satellite Tracking Station Que	252,986	128,436	128,436
J Lewin Inc Montréal Que	Fix-up, Phase "B" Que	544,000		544,000
Macton Electric Kemptville Ont	Central Sparks Street Block, upgrade electrical distribution Ont	526,000	90,150	90,150
Massicotte Bros Ltd Vanier Ont	David Florida Laboratory, additions Ont	2,580,254		2,580,254
Massicotte Bros Ltd Vanier Ont	David Florida Laboratory, additions Ont	1,324,525		1,324,525(*f*)
McCauley Electric Ltd Gloucester Ont	Parliament Hill Centre Block, renovations, electrical and fire alarm Ont	600,000	189,461	189,461
A Merge Construction Inc Laval Que	Renovations and repairs to building Que	608,585	266,243	603,129
Moffatt Construction Inc Ottawa Ont	Place du Portage Phase IV, exterior concrete renovations and landscaping Que	286,872	286,872	286,872
Mount Royal Concrete Floor (Canada) Ltd Nepean Ont	Place du Portage Phase I, waterproofing podium Que	294,786		294,786(*f*)
Murphy and Morrow Ltd Aylmer Que	Place du Portage Phase IV, general office renovations Que	1,346,837	5,788	1,346,837(*f*)
Northal Construction Ltd Montreal Que	Renovation and transformation Que	3,074,818		2,955,963
134948 Canada Inc Chelsea Que	Central Heating Plant, Cliff Street, rock escarpment stabilization Ont	279,000	265,050	265,050
P & M Construction Ltd Edmonton Alta	Building construction NWT	3,896,307	3,720	3,896,307*
Hervé Pomerleau Inc St-Georges-de-Beauce Que	Renovation and transformation Que	21,283,037	2,563,659	21,283,037
Hervé Pomerleau Inc St-Georges-de-Beauce Que	Renovation and transformation Que	13,830,327	11,175,245	11,175,245
Precision Manufacturing Inc Lachine Que	Louis Saint-Laurent Building, supply and install screens Que	1,056,511		1,056,511(*f*)
Precision Manufacturing Inc Lachine Que	Louis Saint-Laurent Building, supply and install screens Que	403,681		403,681(*f*)
RAHM Construction Ottawa Ont	National Research Council, Chemistry Building, additions Ont	3,914,866		3,914,866
RAHM Construction Ottawa Ont	Sir Alexander Campbell Building, conversion Annex "C" Ont	1,902,724	(10,932)	1,902,724*(*f*)
Rescon Construction (1984) Ltd Surrey BC	Agriculture inspection facility BC	405,248		405,248(*f*)
Donald Servant Electrical Ltd Ottawa Ont	Conference Centre, upgrade electrical systems Ont	459,299	254,361	254,361
Structure Ediltec Inc Montreal Que	Foundation and framework Que	3,060,220	78,092	3,045,112
Sunan Houseman Ltd Waterloo Ont	Place du Portage Phase IV, supply and install screens Que	388,737	8,960	388,737(*f*)
Vie-Bilt General Contractors Inc Ottawa Ont	Department of National Defence Headquarters, construction of shielded computer room Ont	285,640	15,588	285,640*(*f*)
Vie-Bilt General Contractors Inc Ottawa Ont	Energy, Mines and Resources Canmet Complex, renovations Ont	287,414	287,360	287,360
Vipond Automatic Sprinkler Co Ltd Nepean Ont	Conference Centre, new sprinkler and fire alarm system Ont	863,684	812,868	851,707
Westeinde Construction Ltd Ottawa Ont	Sir Alexander Campbell Building, Fit-up Annex "C" Phase IIB Ont	4,481,700	76,782	4,481,700*
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM $14,124,510				
Construction Jean & Robert Ltée Gascons Que	Demolish surplus structure and errect protection wall Que	267,297	267,297	267,297
Les Pavages Nicolet Inc Saint-Grégoire Que	Renovations to Vieux Port de Trois-Rivières Que	1,647,385	57,185	1,647,385(*f*)
Les Terrassements de Jonquière Chicoutimi Que	Vieux Port de Chicoutimi, Landscaping Que	435,279	12,933	435,279(*f*)
Hervé Pomerleau Inc St-Georges-de-Beauce Que	Renovations to Vieux Port de Trois-Rivières Que	5,370,150	5,081,900	5,081,900
Gabriel Savard Inc Chicoutimi Que	Strengthening of breakwater Que	280,953	280,953	280,953
MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM $440,446				
Gaffney Quebec Limited Stratford Ont	Inspection/investigation Ont	461,594	4,700	461,594(*f*)
LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM $16,437,731				
Arctic Construction Ltd Fort St John BC	Alaska Highway, highway construction BC	623,350	225,741	616,808(*f*)
Banff Horticultural Services Banff Alta	Trans-Canada Highway, hydro seeding and fertilizing Alta	405,536	12,133	405,536*(*f*)
RW Blacktop Williams Lake BC	Alaska Highway, produce sand/salt mix BC	429,375	429,375	429,375(*f*)
Geddes Contracting Ltd BC	Highway construction Alta	2,448,717	890,693	2,240,852
Doug Gordon Contracting Fort Nelson BC	Alaska Highway, highway construction BC	386,474	386,474	386,474(*f*)
Herbert Trucking Ltd Prince George BC	Alaska Highway, crushing and stockpiling BC	1,573,010		894,265

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Impact Industries (Western) Ltd Lacombe Alta	Alaska Highway, crushing and stockpiling BC	511,304	90,112	511,304(*f*)
Inland Contracting Penticton BC	Alaska Highway, crushing and stockpiling BC	581,842	581,842	581,842(*f*)
Kledo Construction Ltd Fort Nelson BC	Install culvert BC	252,994	252,994	252,994(*f*)
E Lobe Construction Ltd Whitehorse YT	Alaska Highway, highway construction BC	5,968,169	2,727,443	5,960,770(*f*)
Markin Bros Construction Ltd Castlegar BC	Alaska Highway, granular base construction BC	1,715,645	1,637,778	1,637,778
Miann Construction Ltd Prince George BC	Alaska Highway, highway construction BC	4,073,844	210,789	4,073,844*(*f*)
MLC Construction Prince George BC	Alaska Highway, granular base construction BC	1,105,264	977,254	977,254
Rorison Enterprises Dawson Creek BC	Alaska Highway, highway construction BC	1,056,817	1,055,439	1,055,439(*f*)
Rorison Enterprises Dawson Creek BC	Alaska Highway, asphalt overlay BC	2,658,855	2,658,855	2,658,855(*f*)
Spring Point Management Kelowna BC	Alaska Highway, highway construction BC	4,088,559	444,514	4,088,559*(*f*)
SCIENCE AND TECHNOLOGY $10,533,182				
National Research Council of Canada $10,533,182				
Bregman and Hamann Ottawa Ont**	Extension to Bldg M-14 Laboratory Ont	753,597	117,304	744,785
Campbell Construction Ltd Victoria BC**	Extension and alteration to The Dominion Astrophysical Observatory BC	2,215,837	1,654,667	1,654,667
David Dimacopoulos Edward Montreal Que**	Biotechnology Que	1,435,000	8,145	1,390,204*
David Dimacopoulos Edward Montreal Que**	Biotechnology Que	2,387,000		2,322,317
Erskine Building Corp Toronto Ont**	Extension to Biological Science Laboratory Bldg M-14 Ont	5,591,301	2,051,899	5,591,300
Federal Electric (1976) Ltd Ottawa Ont	Substation, modifications Ont	444,897	119,078	119,078
Federal Electric (1976) Ltd Ottawa Ont	South substation Bldg M-53 Ont	414,712	414,712	414,712(*f*)
Frecon Construction Ltd Russell Ont	Renovations Bldg M-54 Ont	404,717	185,000	185,000
GBR & MMP Architects Collaborative Winnipeg Man**	Institute of Manufacturing Technology Man	2,000,000	88,340	1,952,572
Ogilvie & Hogg Ottawa Ont**	Addition to Chemistry Bldg M-12 Montreal Road Laboratory Ont	482,250		445,897(*f*)
Rahm Construction Ltd Ottawa Ont	Renovations Bldg M-58 Ont	489,447	489,447	489,447(*f*)
Taplen Construction (1979) Ltd Ottawa Ont	Addition Bldg U-66 Uplands Ont	1,445,223	1,076,877	1,076,877
Vie-Bilt General Contractors Inc Ottawa Ont	South substation Bldg M-53 Montreal Road Laboratories Ont	251,742	251,742	251,742(*f*)
V K Mason Construction Ltd Winnipeg Man	Construction, Institute for Manufacturing Technology Man	18,693,534		18,693,534*
SOLICITOR GENERAL $106,315,597				
Correctional Service $73,714,483				
AARE Construction Inc Montreal Que**	Tower construction Que	301,065	301,065	301,065
Atlas Construction Maritimes Ltd Fredericton NB**	Protective custody unit, maximum security institution NB	17,141,411	108,611	17,141,411*
Berge Construction Ltd Prince Albert Sask**	Renovation of abattoir Sask	564,333	597,880	597,880
Bird Construction Company Limited Winnipeg Man**	New Arts and Crafts Building Man	313,877	195,956	195,956
Century Plumbing and Heating Ltd Chilliwack BC**	Kitchen construction BC	752,993		752,993*(*f*)
C J Services Ltd Truro NS**	Modification—Roads and fences NS	276,847		276,847(*f*)
Christensen & McLean Roofing Ltd Edmonton Alta**	Roofing repairs Alta	253,818	253,818	253,818(*f*)
Condor Construction Ltd Caraquet NB**	Fire protection sytem NB	1,011,142	983,730	983,730
Construction Angem Inc Montreal Que**	Residential unit, Bldg "B", phase 1 Que	2,444,898		2,444,898(*f*)
Construction & Pavage Portneuf Inc St-Marc-des-Carrieres Que**	Penitentiary Construction Que	507,535	341,267	341,267
Construction & Pavage Portneuf Inc St-Marc-des-Carrieres Que**	Construction (exterior work, lot 10-2) Que	3,119,692	118,829	3,119,692
Construction Gaston Picard Inc Charny Que**	Construction (foundation, Main Bldg) Que	397,941		397,941
Duron (BC) Ltd Vancouver BC**	Roofing BC	398,400	398,400	398,400
E W Rees & Sons Ltd Abbotsford BC**	Electrical work BC	330,262	330,262	330,262
Eastern Independent Telecommunications Ltd Brockville Ont	Telephone system Que	1,198,816		1,196,077
Eastern Independent Telecommunications Ltd Brockville Ont	Telephone system Ont	392,421		389,293
Editec Inc Montreal Que**	Residential unit, Bldg "C", phase 1.7 Que	2,697,739		2,697,739(*f*)
Emmons & Mitchell Construction Ltd Kingston Ont**	Addition to building Ont	513,708	449,274	449,274
Emmons & Mitchell Construction Ltd Kingston Ont**	Emergency generator Ont	345,081	335,497	345,081(*f*)
Entreprises Bon Conseil Ltée Ancienne-Lorette Que**	Penitentiary construction Que	1,087,656	1,035,456	1,035,456

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Entreprises Bon Conseil Ltée Ancienne-Lorette Que**	Penitentiary construction Que	18,485,468	12,398,331	17,965,122
Entreprises Bon Conseil Ltée Ancienne-Lorette Que**	Penitentiary construction Que	7,773,618	4,984,569	7,375,096
Excavation de Chicoutimi Inc Chicoutimi Que**	Penitentiary construction Que	2,358,115	1,941,818	2,358,115
597724 Ontario Ltd o/a Morgan Construction Bracebridge Ont**	Addition to building Ont	375,096	375,096	375,096(*f*)
Forewest Construction Ltd Abbotsford BC**	Stage 1 of construction of medium security BC	1,376,901		1,376,901
Forewest Construction Ltd Abbotsford BC**	Regional Psychiatric Centre BC	637,918		637,918(*f*)
Frenco Construction Ltd Abbotsford BC**	Redevelopment, stage 2 BC	494,633		494,633*(*f*)
G Beaudet et Compagnie Ltée Warwick Que	Expansion of RRC-Lot #2 Que	7,962,270***	38,565	7,962,270*
G B C M Ltee Saint-Elie-d'Oxford Que**	Perimeter lighting Que	352,906		352,906(*f*)
Gionet Construction Ltd Caraquet NB**	Site landscaping NB	2,728,779		2,728,779*
Greene Construction Ltd Drumheller Alta**	Building renovation Alta	2,735,494	16,479	2,735,494(*f*)
Greene Construction Ltd Drumheller Alta**	Gatehouse upgrade Alta	253,738		253,738
Greene Construction Ltd Drumheller Alta**	Gatehouse redevelopment Alta	401,570	401,570	401,570
Hervé Pomerleau Inc St-Georges-de-Beauce Que**	Construction (framework and concrete) Que	9,274,805		9,274,805(*f*)
Hervé Pomerleau Inc St-Georges-de-Beauce Que**	Construction (water reservoir and filtration) Que	926,063		926,063(*f*)
Hervé Pomerleau Inc St-Georges-de-Beauce Que**	Construction (general work, Bldg C 10 Lot 8) Que	8,293,490		8,293,490(*f*)
Hervé Pomerleau Inc St-Georges-de-Beauce Que**	Construction (security fences and peripheral roads) Que	1,548,795		1,548,795(*f*)
Hervé Pomerleau Inc St-Georges-de-Beauce Que**	Construction (general work, Lot 9) Que	1,005,195		1,005,195(*f*)
Hi-Lite Electric Ltd Moncton NB**	Electrical modifications NB	412,615	247,569	247,569
Industrial Electrical Contractors Limited Weston Ont**	Upgrade fire alarm system Ont	797,947	40,947	797,947
JSI Systems Eng Ottawa Ont	Engineering services for projects in various provinces	928,000		927,279
J W Lindsay Enterprises Ltd Moncton NB**	Fire protection system NB	321,882	131,886	321,882(*f*)
Jean-Paul Trahan Ltée Saint-Jean-sur-Richelieu Que**	Lighting exercise yard Que	462,427	175,394	175,394
Key Mechanical Moncton NB**	Heating system NB	715,641	715,176	715,176
Key Mechanical Moncton NB**	Heating system NB	430,449	430,449	430,449
Langley Roofing Ltd Langley BC**	Roofing BC	359,269	360,355	360,355
Laval Fortin Ltée Alma Que**	Penitentiary construction Que	1,362,448	795,254	795,254
Laval Fortin Ltée Alma Que**	Penitentiary construction Que	1,398,182	1,388,620	1,388,620
Les Constructions B L H Inc Sept-Îles Que**	Penitentiary construction Que	2,959,826	7,552	2,959,826
Les Entreprises de Construction de Québec Ltée Dorval Que**	Penitentiary construction Que	386,700	(5,000)	386,700*(*f*)
Les Entreprises Savino Inc Montreal Que**	Modification—perimeter fence Que	956,689	39,689	956,689(*f*)
Les Industries Strongbar Industries Inc Mississauga Ont**	Lock systems in cell ranges Ont	1,129,809	877,245	877,245
Les Sols Taillefer Ltée Montreal Que**	Replace water system Que	312,021	312,021	312,021
Lundrigans Construction Ltd Saint John NB**	Penitentiary construction NB	724,162	724,162	724,162(*f*)
Lundrigans Construction Ltd Saint John NB**	Living units—Maximum security institution NB	11,532,870	43,963	11,528,474
Lundrigans Construction Ltd Saint John NB**	Water reservoir NB	2,120,755		2,120,755
M Sullivan & Son Ltd Arnprior Ont**	Central heating plant Ont	2,594,069	27,000	2,594,069*
MacInnes Ltd General Contractors Verona Ont**	Poultry barn alterations Ont	341,764	341,764	341,764(*f*)
Martell Bros Sheet Metal Ltd North Vancouver BC**	Reroofing BC	260,070		260,070*
McCaine Electric (1979) Ltd Winnipeg Man**	Fire alarm system Man	254,729	5,921	254,729*(*f*)
MSE Engineering Systems Ltd Downsview Ont	Install closed circuit television, Atlantic Institution NB	405,527	4,991	401,229
Neilson Excavation Inc Bernières Ont**	Penitentiary construction Que	3,360,967	3,246,943	3,246,943
Newco Construction Ltd Moncton NB**	Steam and condensate distribution NB	844,461		844,461(*f*)
Niagara Relocatable Buildings Ltd Grimsby Ont**	Building construction Ont	307,323	19,000	307,323*(*f*)
Norco Industries Ltd Winnipeg Man**	Kitchen renovation Man	269,615	60,800	269,615(*f*)
Northal Construction Ltd Montreal Que**	Electronic controls room Que	575,000	141,766	141,766
RCA Inc Ste-Anne-de-Bellevue Que	Perimeter intrusion detection system/close circuit TV, Donnacona Institution Que	561,554	33,061	556,554*
RCA Inc Ste-Anne-de-Bellevue Que	Inmate call system, Donnacona Institution Que	420,097	12,102	415,097*
RCA Inc Ste-Anne-de-Bellevue Que	Install public address system, Atlantic Institution NB	427,614	30,500	427,614
RCA Inc Ste-Anne-de-Bellevue Que	Install inmate cell call system, Atlantic Institution NB	307,607	15,500	307,607
Robert L Martin Electric (1986) Limited Kingston Ont**	Replace main transformers Ont	365,681	92,081	92,081
Rocois Construction Inc L'Ange Gardien Que**	Construction—General work, General Bldg Que	12,737,880	24,976	12,737,880(*f*)
Sagonaska Builders Limited Belleville Ont**	New recreation building Ont	678,420	678,420	678,420
Senstar Corporation Kanata Ont	Perimeter intrusion detection system integration unit, Donnacona Institution Que	413,180	4,644	412,824
Senstar Corporation Kanata Ont	Perimeter intrusion detection system integration unit, Atlantic Institution NB	527,650	1,230	527,650

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Senstar Corporation Kanata Ont	Perimeter intrusion detection system Man	259,664		259,664*(/)
Shannon & Sims Developments Edmonton Alta**	Maintenance Bldg additions Alta	496,460		496,460(/)
Simmchen Construction Ltd Moncton NB**	Penitentiary construction NB	400,983	400,983	400,983
Simon Robert Inc Beauport Que**	Repair perimeter wall NB	1,628,547	1,628,547	1,628,547
Sintra Inc Grandby Que**	Road modification Que	603,543	603,543	603,543
T A Andre & Sons (Ontario) Ltd Kingston Ont**	Modernize kitchen Ont	415,052	245,020	415,052(/)
T A Andre & Sons (Ontario) Ltd Kingston Ont**	Building alterations Ont	526,498	526,498	526,498
Tarad Industries Ltd Edmonton Alta**	Gatehouse alteration and addition Alta	903,363	64,770	903,363(/)
Team Construction Ltd Moncton NB**	Security modification NS	770,008	760,188	760,188
Télésystème National Ltée Ste-Foy Que	PA and limited call intercom system, Donnacona Institution Que	298,288	31,710	283,288
W V Wallens Contracting Ltd Carrying Place Ont**	Building construction Ont	808,212	808,212	808,212
Western Bitulithic Ltd Edmonton Alta**	Asphalt paving and parking lots Alta	661,990	4,302	657,990(/)
Royal Canadian Mounted Police $32,601,114				
Alberco Construction Ltd St Albert Alta**	RCMP subdivision Alta	2,341,793	326,706	2,341,793
334070 Alberta Ltd Edmonton Alta**	RCMP complex Alta	298,343	15,640	298,343
Anaheim Construction Ltd Winnipeg Man**	RCMP detachment Man	2,653,299	752,706	752,706
Atlas Construction Maritimes Ltd Fredericton NB**	RCMP subdivision NB	1,755,022	1,665,145	1,755,022
Herb Bate Ltd Victoria BC**	Compact detachment BC	771,911		771,911(/)
Wm Berg Construction Ltd Castlegar BC**	RCMP subdivision BC	2,837,390	717,820	717,820
Bluebird Investments Ltd Grand Falls Nfld**	RCMP detachment Nfld	761,487	75,588	761,487(/)
Bluebird Investments Ltd Grand Falls Nfld**	RCMP detachment Nfld	336,033		336,033(/)
S Boyd Contracting Ltd Dartmouth NS**	RCMP detachment NS	617,766		617,861
Cannon Management Services Sackville NS**	RCMP detachment NS	737,589	182,541	182,541
DGS Construction Company Ltd Surrey BC**	RCMP detachment BC	2,060,778	448,440	2,050,227
Daley's Electrical Const & Maintenance Ltd Digby NS**	RCMP detachment NS	724,458	253,560	253,560
ND Dobbin Ltd St John's Nfld**	RCMP detachment Nfld	1,457,128		1,457,128
Emery Construction Ltd St John's Nfld**	Aircraft hangar Labrador	1,331,667	370,494	1,314,429
Gil Hansen and Co Calgary Alta**	RCMP detachment Alta	510,053	116,864	510,053
Gil Hansen and Co Calgary Alta**	RCMP detachment Alta	487,822	122,094	487,822
John Jacobs & Sons Ltd Botwood Nfld**	RCMP married quarters Nfld	300,930	285,380	285,380
Jomanic-Can Ltd Iqaluit NWT**	RCMP detachment NWT	880,750	815,253	815,253
Key Engineering Ltd Delta BC**	RCMP Fairmont complex BC	386,538	100,905	386,538
Knappett Construction Ltd Victoria BC**	RCMP detachment BC	652,048	133,407	133,407
L & R Construction Ltd Stewiacke NS**	RCMP renovations NS	299,393	331	299,393(/)
Lakh Construction Corporation St Albert Alta**	RCMP detachment construction YT	794,869	212,495	754,095
Lundrigans Construction Ltd St John NB**	RCMP headquarter's building NB	17,996,335	4,910,070	17,996,334
N D L Construction Ltd Winnipeg Man**	RCMP married quarters NWT	413,988	413,988	413,988
Norcan Construction 83 Inc Prince George BC**	RCMP detachment BC	608,260	73,461	608,260(/)
Olympic Construction Ltd St John's Nfld**	RCMP subdivision Nfld	2,718,167		2,718,167*
Omar Construction Ltd Surrey BC**	RCMP detachment BC	410,864	25,356	410,864
Oord's Construction Limited Agassiz BC**	RCMP detachment BC	395,100	99,130	395,100
PCL Constructors Western Winnipeg Man**	Forensic Science Laboratory Man	5,676,271		5,676,271(/)
Pace-Greentree Builders Inc Winnipeg Man**	RCMP detachment Man	949,935	531,660	531,660
Pace-Greentree Builders Inc Winnipeg Man**	RCMP detachment Man	709,092		709,092(/)
Pace-Greentree Builders Inc Winnipeg Man**	RCMP detachment Man	470,383		470,383(/)
Penn-Co Construction Ltd Blumenort Man**	RCMP detachment Man	1,005,421	106,966	106,966
Penn-Co Construction Ltd Calgary Alta**	RCMP complex Alta	932,444	683,605	932,444
A K Penner & Sons Ltd Blumenort Man**	Facilities and services Man	704,680	704,680	704,680
Percon Construction Mgmt Ltd Richmond BC**	RCMP detachment BC	394,928		378,567(/)
Rada Construction & Mgmt Ltd Calgary Alta**	RCMP detachment Alta	1,984,644	1,531,641	1,984,644
Red Lake Construction Company Ltd Winnipeg Man**	RCMP detachment Man	627,656		627,656(/)
Rescom Construction Ltd Edmonton Alta**	RCMP detachment Alta	971,726	853,292	953,925
Saunders Howell & Co Ltd Carbonear Nfld**	RCMP detachment Nfld	1,040,451	20,553	1,026,042*(/)
Spracklin's Bldg Supplies St John's Nfld**	Married quarters Nfld	1,294,462	418,932	1,182,272*
Steinco Contracting Ltd Calgary Alta**	RCMP detachment Alta	546,713	16,044	546,713(/)
Stuart Olson Industrial Ltd Calgary Alta**	RCMP subdivision renovations Alta	263,736	1,111	263,736(/)
M Sullivan & Son Ltd Arnprior Ont**	RCMP detachment NS	998,860	978,883	978,883
Torontario Engineering Division of Torontario and Electrical Co Ltd Toronto Ont**	Interior alterations Ont	472,170		472,170(/)
Torontario Engineering Division Toronto Ont**	Alterations division headquarters Ont	277,957		277,957(/)
Trident Construction Co Ltd Lunenburg NS**	RCMP detachment renovations NS	397,723	215,992	215,992
WGJ Construction Co Ltd Swift Current Sask**	RCMP subdivision renovations Sask	507,801	507,801	507,801
Winkler Building Supplies (1981) Ltd Winkler Man**	RCMP housing units Man	527,749	20,682	527,749(/)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
TRANSPORT $181,079,178				
Department $181,073,998				
Aberdeen Paving Ltd Bedford NS	Resurface runway 15-33 related work NS	338,430	329,482	329,482(*f*)
Action Construction Ltd Kamloops BC	New fire pump and pump station BC	447,047	439,187	439,187
Acres International Toronto Ont	T-2 International extension Ont	1,804,000	1,143,295	1,143,295
Air Canada Dorval Que	Supply and installation of passenger loading bridges at Ottawa Terminal Building Ont	1,807,300		1,297,083
Airken Restoration Kapuskasing Ont	New water reservoir Ont	608,202	590,785	590,785
Aklavik Construction Ltd Aklavik NWT	Airport development NWT	392,900		323,948
Antigonish Construction Ltd Antigonish NS	Improve shale disposal site NS	656,957	383,089	586,676
Argo Industries Ltd Kamloops BC	Upgrading of the water supply system BC	594,230	589,397	589,397
Armeco Construction Ltd Vancouver BC	Modification and expansion to Air Terminal Building at Victoria Airport BC	8,988,152	240,817	8,957,932
Arnott MacPhail Associates Ltd Regina Sask	Contract administration and non-resident construction supervision for expansion of Air Terminal Building at Regina Airport Sask	1,776,000		1,332,336
Arnott MacPhail Associates Ltd Regina Sask	Final design and class "A" estimated Sask	1,776,000	1,775,079	1,775,079
Arrow Building Corporation Ltd Dartmouth NS	Replace Air Terminal Building NS	2,525,983	131,485	2,525,983
Arteco Concept Construction Inc Montreal Que	Redevelopment of airport Phase III Que	2,365,064	278,564	2,351,064
Arteco Concept Construction Inc Montreal Que	Construction of carport for maintenance vehicles Que	468,872	468,872	468,872(*f*)
Asbestos Covering Co Ltd Toronto Ont	Removal and fireproofing materials replacement at Lester B Pearson International Airport Ont	827,853		827,853
ASL Paving Ltd Saskatoon Sask	Taxiways "B" and "C" Sask	449,675	162,330	438,876
B Lawrence Contracting Limited Kelowna BC	Rehabilitation main access road at Williams Lake Airport BC	287,733		287,733
B Lawrence Contracting Limited Kelowna BC	Apron expansion at Williams Lake Airport BC	452,866	318	452,866(*f*)
BA Blacktop Kamloops Kamloops BC	Rehabilitate east end main apron BC	465,651	458,430	458,430
BA Blacktop Kamloops Kamloops BC	Reconstruction south side road BC	394,547	394,547	394,547
BA Construction Ltd Regina Sask	Reconstruction of taxiway and apron at Regina Airport Sask	809,048		795,940
BA Construction Ltd Winnipeg Man	Phase III apron I reconstruction and related work Winnipeg International Airport Man	1,881,836	1,881,836	1,881,836
BA Construction Ltd Winnipeg Man	Phase II apron construction at Winnipeg International Airport Man	799,276		784,285
B & B Enterprises 469946 Ontario Ltd Sarnia Ont	Install radar equipment and lighting on runway 1432 at Sarnia Ont	417,105	417,105	417,105(*f*)
Baker Lake Contracting and Supplies Baker Lake NWT	New houses—Phase 2 NWT	499,683		499,683
Baker Lake Contracting and Supplies Baker Lake NWT	Construction of a third staff dwelling and garage NWT	334,628	334,082	334,082
Beaver Asphalt Montreal Que	Extension of perimeter road Que	314,497		314,497
Beaver Asphalt Ottawa Ont	Economy parking facility at Ottawa International Airport Ont	728,712		331,145
Beaver Asphalt Ottawa Ont	Gloucester Delta Park development at Ottawa International Airport Ont	1,181,467		1,083,280
Beaver Construction Co Ltd Richmond BC	Taxi 'N' connector and related work BC	700,624		700,624
Beaver Marine Construction Halifax NS**	Dredging NS	539,575		539,575(*f*)
Becnor Construction Co Ltd Calgary Alta	Air Operations Building control tower Calgary International Airport Alta	9,153,103	6,965,668	6,965,668
Bel Contracting Limited Surrey BC	Drainage improvements at Vancouver International Airport BC	2,191,808	1,796,023	2,186,808
Bennett Mechanical Installations Ltd Hamilton Ont	Upgrade domestic water and fire distribution system—Phase 2 Ont	640,455	507,139	552,081
Bermingham Construction Ltd Hamilton Ont**	Wharf repairs Kingston-Crawford Dock Ont	747,000	643,656	643,656
Bernard & Gerard Lombard Ltd Weymouth NS**	Wharf improvements NS	435,643	71,956	432,006
Big H Construction Toronto Ont	Modifications to US preclearance/T1 Ont	2,879,013	2,718,693	2,718,693
Bird Construction Winnipeg Man	Regulator replacement at field electrical centre at Winnipeg Airport Man	362,983		328,955
Bird Construction Winnipeg Man	Roadway landscaping and related work Phase V at Winnipeg Airport Man	1,315,194	66,648	1,299,019
Bird Construction Winnipeg Man	General finishing—Phase IV area central centre Man	10,712,544	10,653,217	10,653,2[illegible]
Bluebird Investments Ltd Grand Falls Nfld	Construct fire training area and related work Nfld	264,894	238,510	238,510(*f*)
Bluebird Investments Ltd Grand Falls Nfld	Airfield lighting and related work at St Anthony Airport Nfld	357,824	5,893	352,330(*f*)
Bluebird Investments Ltd Grand Falls Nfld	Re-roof portion of CSB and related work at the Deer Lake Airport Nfld	374,800		374,800(*f*)
Bluebird Investments Ltd Grand Falls Nfld**	Storage shed Nfld	698,636	520,717	678,717*

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Bomac Construction (1978) Ltd Saskatoon Sask	Construction of an air terminal/flight services building, pumphouse building Sask	1,697,628	1,682,835	1,682,835
Bologna Construction Inc St Lambert Que	Maintenance garage Que	284,400		284,400
Bologna Construction Inc St Lambert Que	Garage and Air Terminal Que	484,100		484,100
Boyd and Garland Construction Dartmouth NS	Construct Air Terminal Building and related work at Charlottetown Airport PEI	4,701,017		4,695,227
Boyd and Garland Construction Dartmouth NS	Construct combined services building and related work at Yarmouth Airport NS	1,801,717	3,568	1,801,717(*f*)
Brown and Huston Ltd Concord Ont	Administration Building mechanical modifications Ont	326,046	281,360	281,360
Brown and Huston Ltd Concord Ont	Upgrade sewage system at Toronto Island Airport Ont	808,951	745,083	745,083(*f*)
Burns and Whyte Construction Ltd Cranbrook BC	New firehall and related work at Cranbrook Airport BC	767,488	4,421	767,489(*f*)
Burns and Whyte Construction Ltd Cranbrook BC	Flight service station renovations and additions Cranbrook Airport BC	511,869		511,869(*f*)
Canadian Dredge and Dock Inc Don Hills Ont**	Stabilization of light station Ont	580,572	580,572	580,572(*f*)
Canadian Dredge and Dock Co Ltd Toronto Ont**	Dredging—Harbour expansion Ont	1,415,002	494,504	1,415,002(*f*)
Caniwi Enterprises Ltd Whitehorse YT	Construction of category 5 firehall and storage building at Inuvik Airport NWT	1,354,028	21,056	1,354,028
Caribou Construction Ltd Peace River Alta	Water supply system at Fort St John Airport BC	397,716	15,169	374,953(*f*)
Cartier Construction Corp Whitby Ont**	Wharf reconstruction, marine terminal PEI	6,013,456		6,010,956
Central Asphalt Ltd Saskatoon Sask	Restoration of runway 06-24 Sask	289,884	289,884	289,884(*f*)
Cartier-McNamara Corp Whitby Ont**	Mission Bay disposal facility cover cell #2 Ont	388,507	53,437	388,507(*f*)
Cartier-McNamara Corp Whitby Ont**	Wharf extension, Sand Point NB	8,500,655	2,000,000	2,000,000
Cartier-McNamara Corp Whitby Ont**	Harbour expansion Ont	293,023	5,896	293,023(*f*)
Cartier-McNamara Corp Whitby Ont**	Maintenance dredging Ont	504,577		504,577
Cartier-McNamara Corp Whitby Ont**	Construction of new wharf, harbour expansion Ont	5,772,066	22,348	5,772,066*(*f*)
Celeb Construction Ltd Candiac Que	Development of vertical access Que	766,793		766,793*(*f*)
Charles Duranceau Ltée Montreal Que	Rebuilding of route "A" "B" "C" and widening of route "B", Montreal International Airport Que	1,578,160		1,540,451
Chubb Alarm Mississauga Ont	Modifications to baggage conveyor system Ont	887,297	663,547	663,547
Churchill Construction Ltd Goose Bay Labrador	Supply and install metal siding in 7 buildings Labrador	427,287	427,287	427,287
Cie de Construction Sept Frères Inc Montreal Que	Construction of multi-level parking lot, of foot bridges and canopies at Montreal International Airport Que	14,936,188	137,245	14,936,188*(*f*)
Cie de Pavage d'Asphalte Beaver North Montreal Que	Implantation works, security program at Dorval Airport Que	1,299,717	339,526	1,251,648*(*f*)
Cie de Pavage d'Asphalte Beaver North Montreal Que	Install security fences and barriers Que	411,806	55,606	411,806
Cie de Pavage d'Asphalte Beaver North Montreal Que	Install security fence Que	388,341	4,324	387,761*(*f*)
Cie de Pavage d'Asphalte Beaver North Montreal Que	Repair traffic lanes Que	289,118	288,859	288,859(*f*)
City of Etobicoke Etobicoke Ont	Upgrade domestic water distribution and fire system Ont	381,000	381,000	381,000
Clareview Landscaping Ltd Edmonton Alta	Landscape development including irrigation at Regina Airport Sask	1,200,211		1,167,401
Cloran Trades Ltd Dartmouth NS**	Pier "C" NS	275,687	12,957	275,687(*f*)
Columbia Bitulithic Limited Vancouver BC	Rehabilitation of runway 15-33 and taxi "A" at Kelowna Airport BC	1,595,283		1,569,211(*f*)
Conmac Western Industries Calgary Alta	Overlay taxiway "X" and portion of taxiway "A" at Calgary International Airport Alta	259,997	52,832	242,392(*f*)
Construction ASLK Canada Ltée Quebec Que**	Alterations to berthing wharf Que	1,988,272	315,371	1,988,272(*f*)
Construction Berou Inc Boucherville Que	Storage area Que	2,918,000	2,918,000	2,918,000(*f*)
Construction Berou Inc Boucherville Que**	Harbour—Storage area Que	2,846,779	2,785,595	2,785,595
Construction BSL Inc Vanier Que	Construction of building and tower for installation of radar equipment and communications Que	398,848	372,986	372,986
Construction Canvar Ltée Montreal Que	Construction of office building at Montreal International Airport Que	4,939,292		4,939,292*(*f*)
Construction des Trois Monts Inc Trinité des Monts Que	Supplying and installing fences and barriers at Îles de la Madeleine Airport Que	394,892	396,629	396,629
Construction Garrant Inc St Lazare Cté Bellechasse Que	Installation of security fences Que	848,881	848,881	848,881
Construction Quebec-Labrador Inc Sept-Îles Que	Prolongation of runway for installation of system for alignment of runway Localizer, Distance Measuring Equipment, peripheral fence, pavement Que	1,015,365	804,711	804,711
Construction Quebec-Labrador Inc Sept-Îles Que	Re-covering of bituminous concrete, runway 09-27—13-31 traffic lanes and roadway Que	1,355,671	133,956	1,355,671*(*f*)
Constructeurs Sceptre-Riedel-Dawson Ltée Sorel Que**	Maintenance dredging Que	467,553	467,553	467,553(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Cooper Construction Etobicoke Ont	Construct new control tower Ont	2,941,518		2,912,583
Cox Excavating A Division of 349538 Ontario Ltd Tillsanburg Ont**	Dredging Ont	400,000	400,000	400,000
Crown Paving and Engineering Edmonton Alta	Repairs to Apron I Phase II Edmonton International Airport Alta	936,928	936,928	936,928(*f*)
Crown Paving and Engineering Edmonton Alta	Repairs to Apron I at Edmonton International Airport Alta	562,133	11,958	593,363(*f*)
Crown Paving and Engineering Edmonton Alta	Pavement restoration and sidewalk curb and gutter repair at Edmonton International Airport Alta	323,547	3,767	327,314(*f*)
Curran & Briggs Ltd Summerside PEI	Rehabilitate Runway 03-21 and related work PEI	684,669	733,582	733,582
Custom Builders Ltd Fredericton NB	Modify maintenance garage NB	340,283	258,545	258,545
Dawco Electric Inc Halifax NS**	Shore power NS	280,595	1,450	280,595
De Leuw Cather Western Ltd Regina Sask	Groundside development Sask	845,000		843,090
De Leuw Cather Western Ltd Regina Sask	Groundside development Sask	882,650	872,855	872,855
Dean Construction Co Ltd Tecumseh Ont**	Maintenance dredging Ont	951,357	563,157	951,357(*f*)
Dean Construction Co Ltd Tecumseh Ont**	Maintenance dredging Ont	699,750	699,750	699,750
Delta Electric Co Ltd Fredericton NB	Instrument landing system, high intensity approach on runway 05 and related work NB	971,940		959,253*(*f*)
Delta Aggregates Limited Delta BC	Drainage improvements south and west at Vancouver International Airport BC	1,098,680	808,012	1,098,680
D G Smith Engineering Ltd Dawson Creek BC	Rehabilitate runway 08-26 taxiways and apron at Norman Falls Airport NWT	1,940,975	1,929,740	1,929,740
Diamond Construction Ltd Fredericton NB	Rehabilitate runways and taxiways NB	1,739,529	1,641,330	1,641,330
Dibblee Construction Ottawa Ont	Groundside and airside works, Air Terminal Building expansion at Ottawa International Airport Ont	5,811,934		5,322,585
Dineen Construction Rexdale Ont	Restoration/expansion washroom and install elevator T-1 Ont	1,450,000	164,425	164,425
DJ Lowe (1980) Ltd Deep Brook NS**	Ferry wharf improvements NS	664,763	664,763	664,763
DJ Lowe (1980) Ltd Deep Brook NS**	Wharf reconstruction NS	1,325,317	962,880	962,880
Doran Construction Ltd Ottawa Ont	Partial demolition, alterations at building T-78 Ottawa International Airport Ont	1,550,000	2,874,138	3,383,199
Dragage St-Maurice Ltée Notre Dame de Pierreville Que**	Maintenance dredging Que	462,316	462,316	462,316(*f*)
Dufferin Construction Co Oakville Ont	Air Terminal Building, apron 1, phase 3 Ont	2,647,188		1,707,278
Dufferin Construction Co Oakville Ont	Construction of access and crash roads Ont	473,520		457,264
Dufferin Construction Co Oakville Ont	Runway construction and repair at Lester B Pearson International Airport Ont	437,074		437,074
Dufferin Construction Co Oakville Ont	Repair storm water drainage system at Lester B Pearson International Airport Toronto Ont	877,457		625,821
Efco Enterprises Ltd Stephenville Nfld	Re-roof buildings 265, 5-5, 172, 174, 1020 and related work at Goose Bay Airport Labrador	656,270	101,491	655,395(*f*)
EGM Cape and Company Ltd Don Mills Ont**	Construction of the main building, Phase II Ont	5,749,833	3,133	5,749,834(*f*)
Electrical Mechanical Construction Ltd Topsail C Bay Nfld	Airside electrical improvements and related work Nfld	325,991	175,121	175,121
Elliston Development Ltd St John's Nfld	Construct maintenance garage and related work at Gander International Airport Nfld	3,446,159		3,511,939
Enasco Ltd Waterloo Ont	Upgrade electrical power system at London Airport Ont	675,874		663,123
Enco Limited St John's Nfld	Construct combined service building Nfld	3,602,092	(8,859)	3,773,307*(*f*)
Entreprises Egide Jean Inc Rimouski Que	Supply and install fences and security barriers Que	585,091	561,862	561,862(*f*)
Erskine Buildings Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	10,359,776	70,776	10,359,776(*f*)
Erskine Buildings Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	4,067,456	6,524	4,067,456(*f*)
Erskine Buildings Ltd Halifax NS**	Point Edward Coast Guard College—Machine Shop, Phase III NS	4,362,761	1,324,008	4,337,508
Everall Construction Ltd Edmonton Alta	Air Terminal Building siteworks Yellowknife Airport NWT	1,234,336	1,145,375	1,145,375
Everall Construction Ltd Fort McMurray Alta	Construction taxiway and roads at Fort McMurray Airport Alta	425,994		446,267(*f*)
Facon Ltd Goose Bay Labrador	Construct Air Terminal Building and related work, St Anthony Airport Nfld	1,158,593	49,365	1,158,593
Facon Ltd Goose Bay Labrador	Construct combined service building and related work at St Anthony Airport Nfld	1,253,123	61,176	1,250,541
Falk Bros Industries Ltd Abbotsford BC	Firehall BC	690,677		689,510
Fermar Paving Rexdale Ont	Overlay 24R and 06L1 joint sealing Ont	831,108	45,547	831,108(*f*)
Fermar Paving Rexdale Ont	Overlay existing asphalt runway 24R, Phase II at Lester B Pearson International Airport Ont	809,475		788,013
Fernand Gilbert Ltée Chicoutimi Que	"RAMP" site preparation Que	777,586	263,016	767,929*
Fidelity Blasting Co Ltd Victoria BC**	Paving and drainage BC	298,204	1,277	298,204(*f*)
Fodor Engineering Don Mills Ont	Design T-2 mechanical modifications at Lester B Pearson International Airport Ont	341,815		45,361

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Foundation Company of Canada Ltd Toronto Ont**	Wharf reconstruction Que	9,454,820	1,411,367	9,454,820
Foundation Company of Canada Ltd Toronto Ont**	North pier repairs Ont	316,227	20,995	310,534
Foundation Company of Canada Ltd Toronto Ont	Wharf reconstruction Ont	9,789,453	666,390	9,789,453(*f*)
Foundation Maritime NS**	Upgrade facility Maugher's Beach NS	1,149,730	1,149,730	1,149,730(*f*)
Gaffney Québec Ltd Stratford Ont**	Containment facilities extension Ont	1,878,587	1,047,733	1,878,587
Gazzola Paving Ltd Concord Ont	Major repairs to apron, Phase 5 at Lester B Pearson International Airport Ont	853,970	143,768	897,199
Gely Construction Inc Ancienne Lorette Que	Install security fence Que	468,872	3,472	468,872(*f*)
Gely Construction Inc Ancienne Lorette Que	Improvement to movement area and peripheral fence Que	1,501,967	1,501,967	1,501,967(*f*)
Gely Construction Inc Ancienne Lorette Que	Relocation of route Que	505,801	505,801	505,801
Gely Construction Inc Ste Foy Que	Paving runway 08-26 and modification to drainage Que	2,784,800		2,784,800
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf reconstruction Labrador	1,184,856	122,225	1,184,856(*f*)
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf construction Nfld	1,288,475	901,932	901,932
Goodbrand Construction Ltd Aldergrove BC	Sanitary sewer improvements and related work at Vancouver International Airport BC	2,040,761		2,005,309
Gordon Mulligan Contractor Ltd Ottawa Ont	Phase I site preparation at Ottawa Airport Ont	581,746	509,106	509,106
Grand Falls Milling Co Ltd Grand Falls NB	Extend Air Terminal Building/Maintenance garage and related work NB	260,346	260,346	260,346(*f*)
Guelpa Construction Courtenay BC	Rehabilitation of water supply system at Campbell River Airport BC	417,490	410,246	410,246
Guild Electric Scarborough Ont	Install approach lighting, runway 24R Ont	449,572	361,768	361,768
Gulf Operators Ltd Saint John NB	Construction of water and sewer system NB	585,406	575,703	575,703
H J O'Connell Construction Ltd Wabush Labrador	Rehabilitation water main, heat tracing, street lighting and outdoor receptacles and related work at Wabush Airport Labrador	439,612	571	439,612(*f*)
H R Paquin Ltée Matane Que	Construction of a hangar Que	478,471	150,350	476,251
H Williamson Blacktop and Landscaping Ltd Milehorse BC	Resurface runway 11-29 William's Lake Airport BC	937,027	937,027	937,027(*f*)
Halifax Co Municipality Arndale NS	Airport water and sewer connection NS	4,500,000	2,900,000	2,900,000
Harbour Developments Ltd Dartmouth NS**	Dredging west wharf NB	728,126		728,126(*f*)
Harbour Developments Ltd Dartmouth NS**	Dredging main and Courtney channels NS	1,269,908	1,269,908	1,269,908(*f*)
Harbour Developments Ltd Dartmouth NS**	Dredging NS	1,277,144	1,277,144	1,277,144(*f*)
Harbour Developments Div Atlantic Towing Dartmouth NS**	Dredging Courtney Bay channel NB	2,636,494	190,573	2,636,494(*f*)
Hayward Burry Ltd Glovertown Nfld	Supply and install peripheral fences Nfld	977,292	973,350	973,350
Hearn Stratton Construction Ltd Edmonton Alta	Reconstruction of runway 16-34 and related work Alta	1,207,697	1,207,697	1,207,697
Hearn Stratton Construction Ltd Edmonton Alta	Maintenance garage NWT	1,621,648	1,412,000	1,550,000
Hellyer Services Delta BC	Rebuild Cowley Crescent BC	749,012	746,016	746,016
Henrey's Excavating Ltd North Bay Ont	To connect city water supply and city sanitary sewer at North Bay Airport Ont	879,590		817,469
High Line Construction Saskatoon Sask	Passenger shelter NWT	403,853		403,853(*f*)
Huber Electric Inc Edmonton Alta	Field electric centre Fort Smith Airport NWT	781,185	20,245	781,185
Huber Electric Inc Edmonton Alta	Field electric centre and associated power distribution at Yellowknife Airport NWT	883,885	27,012	882,885(*f*)
Huber Electric Inc Edmonton Alta	Field electric centre and associated work NWT	518,403	515,988	515,988
Hugh Munro Construction Ltd Fort Whyte Man	Improvements to storm drainage system at Winnipeg International Airport Man	2,526,330	110,459	2,356,171
Hunter Construction Ltd Victoria BC	Expansion of Air Terminal Building at Campbell River Airport BC	573,289	184,477	573,289(*f*)
Hurst Construction Co Ltd Calgary Alta	Construction of temporary flight service station and renovations at Air Traffic Control tower Springbank Airport Alta	254,615	251,764	251,764
J G Construction Ltd Gander Nfld	Replace hazard beacons and related work at the Stephenville Airport Nfld	638,000		638,000(*f*)
J G Construction Ltd Gander Nfld	Design and construct stores, buildings and related work at Gander International Airport Nfld	444,424	240,138	410,138(*f*)
J Oviatt Contracting Ltd Kitimat BC	Main access road at Smithers Airport BC	378,303	327,696	378,303(*f*)
J Oviatt Contracting Ltd Kitimat BC	Terminal approach and frontage roads BC	509,587	313,777	313,777
Jack Cewe Ltd Coquitlam BC	Taxiway "A" work, package 1, Vancouver International Airport BC	406,582		406,582
Jack Williamson Paving Limited Crescent Valley BC	Reconstruct apron I at Castlegar Airport BC	401,919		400,245
Jaenar Construction Ltd Edmonton Alta	Air Terminal Building expansion, Inuvik Airport NWT	2,322,476	416	2,322,475
Joneljim Concrete Construction Ltd Sydney NS**	Renovations, block C, Phase IV NS	316,429	191,076	316,429(*f*)
K Shaw and Sons Contracting Ltd Grande Prairie Alta	Upgrade sewage system at Grande Prairie Airport Alta	285,535	266,061	266,061
Kenaiden Contracting Ltd Toronto Ont**	Modifications to baggage conveyor system Ont	816,294	755,385	755,385
Kenaiden Contracting Ltd Toronto Ont**	Restore T1 ply structure and T1 ply Emergency repairs and Revise mounting III luminated sign Ont	5,269,321	197,998	197,998

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Kenaiden Contracting Ltd Toronto Ont	Perimeter security fence at Lester B Pearson International Airport Ont	562,120	39,718	597,695
Kentron Construction Ltd Kitimat BC	Resurface main access road Prince George Airport BC	292,526	292,026	292,026
Kerna Construction Ltd Calgary Alta	Regional trunk sewer connection at Edmonton International Airport Alta	750,000	89,600	764,657
Killick, Metz, Bowen & Rose Vancouver BC	New Air Terminal Building NWT	1,119,246	43,861	1,163,006*
Kinetic Construction Ltd Victoria BC	Construction of oil pollution equipment building BC	494,080	141,032	541,632(*f*)
Kinetic Construction Ltd Victoria BC	Expansion of Air Traffic Control tower and related work Victoria Airport BC	1,321,489	595,770	595,770
Kingston Construction Ltd Burnaby BC	Resurface Authur Laing Bridge BC	2,753,874	2,753,874	2,753,874
Klondike Construction Ltd Edmonton Alta	Field electrical centre/interruptible power unit, underground electrical services and site work at Fort Nelson Airport BC	913,036	205,937	911,536(*f*)
Kodiak Earthmovers Ltd Fort St John BC	Sewage treatment system Fort Nelson Airport BC	1,217,010		1,152,992
L & R Communications Western Ltd Langley BC	Relocation of Peripheral Communication Control/Flight Service Station Terrace BC	291,794		291,568
La Compagnie de Construction Cris (Québec) Ltée Montreal Que	Develop airport Que	1,686,500		1,686,500
La Compagnie de Construction Cris (Québec) Ltée Montreal Que	Develop airport Que	1,739,300		1,739,300
La Fédération des cooperatives du Nouveau-Québec Ville St Laurent Que	Supply and install security fence Que	302,114	274,189	274,189
Labrador Construction Ltd St John's Nfld	Construct access road Labrador	571,494	12,404	620,631(*f*)
Labrador Construction Ltd St John's Nfld	Resurface runway 08-26, taxiways 'A', 'B', 'C' and 'F' and repairs to runways 16-34 and related work Labrador	2,811,126	1,778,697	2,718,696
Laflèche Construction Ltd Dartmouth NS	Renovate and expand international arrival area, Halifax International Airport NS	550,988	249,893	550,988
Lahr Construction Ltd Edmonton Alta	Construction of new Air Terminal Building Whitehorse Airport YT	6,002,998	10,650	6,002,998(*f*)
Lancet Construction Ltd Edmonton Alta	Construction of firehall at Lethbridge Airport Alta	647,966	410,888	647,966*(*f*)
Landry & Sutton Nouvelle Que**	Reconstruct the walls of a wharf Que	1,162,908	886,184	1,162,908(*f*)
Laval Fortin Ltée Alma Que	Construction of a multi-purpose building Que	1,222,400		1,207,400
Les Constructions GART Inc Laval Que**	Fender system Que	1,026,086		1,026,086(*f*)
Les Constructions GRF Inc Amqui Que	Construction of an electronic maintenance centre Que	359,410	358,976	358,976
Les Excavations GR Drouin Inc Frampton Que	Water aqueduct Que	303,578	18,744	299,435*(*f*)
Les Fondations Geodex Inc Pointe Claire Que**	Repairs to the east wall of a wharf Que	2,608,163	69,146	2,608,163(*f*)
Les Entreprises CTE Inc Ste-Anne des Monts Que**	Construction of a stone bed in front of a concrete wall Que	629,548	629,548	629,548
Les Entreprises Davico Ltd Le Gardeur Que	Supply and install security fences and barriers Que	299,681	299,681	299,681
Les Entreprises Davico Ltd Le Gardeur Que	Supply and install security fences Que	448,992	369,423	369,423
Les Entreprises Jacques Dufour & Fils Inc Baie St Paul Que	Prolongation of runway course lights Que	850,147	840,157	840,157
L & J Gillepsie Structures Ltd Armdale NS**	Structural repairs government wharf NS	1,002,955	782,000	782,000
Lima Harbour Construction Ltd Prince Rupert BC	Apron improvement at Seal Cove Water/Rotary Wing Airport Prince Rupert BC	655,833	653,985	653,985
Lundrigans Construction Ltd Burlington Ont**	Canadian Coast Guard Base reconstruction Ont	9,882,572		9,882,572*(*f*)
Marco Ltd St John's Nfld**	Transit shed Labrador	1,109,850	80,000	80,000
M Battel Construction Ltd Cache Creek BC	Main building contract—Air Terminal Complex Kamloops Airport BC	2,034,080		2,034,080
M Battel Construction Ltd Cache Creek BC	Air Terminal Complex BC	1,975,101		80,825
M & C Ventures Ltd Royston BC	Water systems improvements Port Hardy Airport BC	251,711	251,711	251,711
M Sullivan & Son Ltd Sydney NS**	Academic building renovations, phase IV at Canadian Coast Guard College NS	645,395	2,082	645,395(*f*)
M Sullivan & Son Ltd Sydney NS**	Phase III, Marine Base Complex Ont	1,183,051	184,901	1,197,251(*f*)
MacAlpine Construction Ltd Fort McMurray Alta	Loading bridge addition Alta	373,701	603	374,304*
MacFawn and Rogers Architects Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	1,687,371		1,182,050
Malmute Saloon Ltd Whitehorse YT	Passenger/cargo shelter YT	256,983		256,983
Mandrax Enterprises Ltd Kelowna BC	Upgrade water supply system Castlegar Airport BC	399,643	398,568	398,568
Mandrax Enterprises Ltd Kelowna BC	Upgrade electrical power system at Castlegar Airport BC	399,799	115,182	399,799(*f*)
Maple Leaf Construction Winnipeg Man	Resurfacing roads 1-6 Man	470,759		464,899
Marquis Contracting Ltd Victoria BC	Resurface runway and taxiway at Port Hardy Airport BC	1,016,636		1,016,636
Marshall, Macklin, Monaghan Don Mills Ont	Restore T-1 ply structure and T-1 ply emergency repairs and Revise mounting III illuminated sign T1 Ont	369,358	79,038	79,038
Matassa Contractors Ltd Windsor Ont	To provide equipment garage improvements at Windsor Airport Ont	538,981		350,919
Maxim Airfield Lighting Systems Ltd Ajax Ont	Taxiway lighting and associated works at Lester B Pearson International Airport Ont	252,524		185,033

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
MCC Powers (A Unit of Mark Controls) Edmonton Alta	Energy management at Grande Prairie Airport Lethbridge Airport and regional office Alta	417,159		310,840
McCurdy Construction & Equipment Rentals Ltd Gander Nfld	Rehabilitate water distribution system and related work at Gander International Airport Nfld	313,419		311,974
Mercury Mechanical Ltd Abbotsford BC	Energy retrofit to Air Operations centre and central utilities plant Edmonton International Airport BC	487,397	480,688	480,688
Meret Construction Inc Tecumseh Ont	To provide interior renovation of Air Terminal Building at Windsor Airport Ont	275,920		275,920
MeyKnecht-Lischer Contractors Ltd Ottawa Ont	Landscaping works at Ottawa Airport Air Terminal Building expansion project Ont	332,067		416,382
Mike McFarlane Excavating Ltd Abbotsford BC	Drainage improvements to north apron and environmental containment Abbotsford Airport BC	431,115	431,115	431,115
Millcon Ltd Fredericton NB**	Wharf repairs NS	2,144,843	936,845	936,845
Miller Contracting Limited Langley BC	Replace drainage floodboxes and sumpstations at Vancouver International Airport BC	1,840,222	417,489	1,840,222
Miller Construction Ltd Langley BC	Drainage improvements BC	900,740	895,943	895,943
Mitchell Construction Ltd Markham Ont	To construct a new control tower at Toronto Island Airport Ont	2,263,244		512,303
MJ Labelle Co Ltd Cochrane Ont	Improve operational surfaces and lighting system Ont	2,198,454	1,726,477	1,726,477
Mobile Paving Ltd Swift Current Sask	Restoration of Taxi "B" Sask	343,617	317,835	317,835(*f*)
Modern Paving Ltd Goulds Nfld	Wider terminal frontage road Nfld	338,764	333,709	333,709
Modern Paving Ltd Goulds Nfld**	Wharf extension Nfld	1,220,677	182,213	1,220,674(*f*)
Mulder Construction & Materials Ltd Winnipeg Man	Inner perimeter roadway at Winnipeg International Airport Man	974,247	399,698	941,450
Mulder Construction & Materials Ltd Winnipeg Man	Resurfacing of runway at The Pas Airport Man	1,738,761	7,141	1,505,772
Mulder Construction & Materials Ltd Winnipeg Man	Restoration of runway 08-26 apron II, and taxiway "B" Man	704,495	675,562	675,562(*f*)
Municipal Ready-Mix Ltd Sydney NS	Airport perimeter fencing at Sydney Airport NS	587,785		664,977
Municipal Ready-Mix Ltd Sydney NS	Rehabilitate car park and related work NS	256,337	189,741	189,741
Mustang Eng and Construction Ltd Nisku Alta**	Apron expansion—Edmonton International Airport Alta	4,233,941		4,233,941
Mustang Eng and Construction Ltd Nisku Alta	Wharf reconstruction NWT	251,512	10,685	251,512*
Mustang Eng and Construction Ltd Nisku Alta	Storm drainage control, general aviation area at Calgary International Airport Alta	2,439,007		2,452,016
Neilson Excavation Inc Bernières Que	Redevelop airport Phase II Que	3,166,800		3,050,800
Neilson Excavation Inc Bernières Que	Install security system and fence Que	899,325	91,363	888,972*(*f*)
Neilson Excavation Inc Bernières Que	Install security fence Que	442,400		442,400
Neilson Excavation Inc Bernières Que	Security fence and barriers Que	495,856	489,136	489,136
Nelson River Construction Winnipeg Man	Reconstruction of terminal frontage road and related work Winnipeg International Airport Man	4,849,051	2,885,065	2,885,065
New Dimensions Bldg Products Ltd Edmonton Alta	Renovation of Atmospheric Environment Services operations building and three residences NWT	457,642	455,289	455,289
North Rock Ltd Edmonton Alta	Overlay runway—11-29, taxi "A" and taxi "B" at Fort St John Airport BC	892,607	863,743	863,743(*f*)
Ontario Electric Toronto Ont	Improve T-2 emergency power distribution system Ont	870,339	818,339	818,339
Ontario Hydro Beachville Ont	27 6/16 KV supply to radar site at London Airport Ont	284,880		226,043
OORDS Construction Limited Willowdale Ont	Water system improvements at Smithers Airport BC	393,667	10,658	393,667(*f*)
Opron Maritimes Construction Ltd Saint John NB	Renovate Air Terminal Building and related work at Saint John Airport NB	1,399,484		1,399,484(*f*)
Opron Maritimes Construction Ltd Saint John NB	Extend and renovate Air Terminal Building and related work NB	3,575,857	1,001,349	1,001,349
Ottawa-Greenbelt Construction Co Ltd Gloucester Ont	Groundside improvement works at Ottawa International Airport Ont	1,778,763		1,778,358
P & M Construction Edmonton Alta	Construct new Air Terminal Building NWT	5,951,400		6,039,000
PH Granger Construction Inc Masson Que	Wharf improvements Que	411,200		411,200
Pacific Piledriving Ltd Sidney BC**	New fender system BC	655,593	24,230	655,593(*f*)
PCL Construction Winnipeg Man	Construction of CASS Open Centre at Winnipeg International Airport Man	489,320	324,175	489,320
PCL Constructors Western Inc Winnipeg Man	Air Terminal Building expansion at Winnipeg International Airport Man	26,907,418	3,049,791	26,629,408
PCL Maxam A Joint Venture Calgary Alta	Construction of maintenance garage at Lethbridge Airport Alta	1,194,420	122,968	1,182,645
PCL Maxam A Joint Venture Regina Sask	Miscellaneous work at Regina Airport Sask	664,929	24,208	655,363
Penney Construction Ltd St John's Nfld	Site services and related work at St Anthony Airport Nfld	1,447,301	38,140	1,521,439

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Penn-Co Construction Calgary Alta	North wing passenger concourse expansion, supply and install one escalator at Calgary International Airport Alta	1,312,636	1,238,418	1,238,418
Peter Kiewit Sons Co Ltd Edmonton Alta	Rehabilitate runway 16-34 at Calgary International Airport Alta	2,777,197	2,616,672	2,616,672
Phased Construction Ltd North Vancouver BC	Baggage system modifications BC	982,318	428,624	428,624
Phoenix Power Installation Ltd Qualicum Beach BC	Rebuild airport field lighting services Prince Rupert Airport BC	642,403		636,029
Phoenix Power Installation Ltd Qualicum Beach BC	Water systems improvements Prince Rupert Airport BC	595,425	595,425	595,425(*f*)
Piggott Construction (1969) Ltd Saskatoon Sask	Expansion of aircraft parking apron Sask	582,339		512,900
Pitts International Inc Toronto Ont**	Maintenance dredging Ont	739,758	442,090	739,758
Precision Civil Installations Ltd Nanaimo BC	Relocation of Flight Service Station/Atmospheric Environment Services Port Hardy Airport BC	749,790	749,790	749,790
Proman Projects Ltd Prince Albert Sask	Water supply system BC	280,160		247,915
Pyramid Construction Ltd St John's Nfld	Reconstruct runway 02/20 and taxiways and related work Nfld	2,770,148	1,684,836	1,684,836
Ramsay Construction Ltd Regina Sask	Restoration of runway 08-26 and taxi "A" Sask	1,675,614	1,519,061	1,519,061(*f*)
Raytheon Canada Ltd Waterloo Ont	To furnish and install radar site equipment for RAMP Ont	71,979,707		310,633
Raywalt Construction Co Ltd Edmonton Alta	Storm drainage improvements Edmonton International Airport Alta	1,217,963	905,133	905,133(*f*)
Redwood Construction Ltd St John's Nfld	Construct international arrivals area, Air Terminal Building and related work Nfld	294,339	292,871	292,871
Rescom Construction Ltd Edmonton Alta	Renovations and asbestos abatement to the 8th floor at Edmonton International Airport Alta	349,648	6,997	353,906
Ricketts-Sewell Electric Vancouver BC	Upgrade power distribution BC	286,397	221,930	293,357*
River North Construction Ltd Prince Albert Sask	Construction of Air Terminal Building and related work at Prince Albert Airport Sask	580,445		580,445
Riverside Gravel (1958) Inc Winnipeg Man	Resurface the centre 23 meters of runway 07-25 Man	301,146	301,146	301,146(*f*)
Robert Bérubé Électricien Inc Rimouski Que	Purchase and installation of a Localiser/Distance Measuring Equipment Que	641,200		650,000
Robert Bérubé Électricien Inc Rimouski Que	Construction of route 1—Access to site radar, RAMP Que	312,886	269,000	269,000
Robert Mitchell Inc Ville St Laurent Que	Passenger loading bridge at Edmonton International Airport Alta	588,569		588,569
Robert Mitchell Inc Ville St Laurent Que	Design, supply and installation of aircraft passenger loading bridge and related work at Saskatoon Airport Sask	508,004		508,004
Ron's Engineering and Construction Ottawa Ont	Area control tower at Thunder Bay Airport Ont	2,327,486	11,131	2,327,486(*f*)
Rosaire Côté Inc Lotbinière Que**	Modifications to infrastructures Que	947,759		947,759(*f*)
Roth Electric Tavistock Ont	Install power reducers Ont	375,000	93,802	221,338*
Royal Fence London Ont	To install a security fence at Windsor Airport Ont	259,834		396,156
S Boyd Contracting Ltd Dartmouth NS**	Marine radio station addition and renovations NS	557,678	429	557,678(*f*)
S & S Electric Ltd Chilliwack BC	Upgrade emergency power system at Abbotsford Airport BC	682,433		682,433(*f*)
Saint Isidore Asphalt Ltd St Isidore NB	Rehabilitate runway 13-31 NB	765,795	749,468	749,468(*f*)
Sceptre Dredging Ltd Longueuil Que**	Harbour improvements Que	2,564,923		2,552,550(*f*)
Sceptre Riedel-Dawson Longueuil Que**	Dredging—Phase 2 Ont	1,693,737	90,500	1,692,882
Schindler Elevator Corporation Pickering Ont	Overhaul of vertical transportation system at Calgary International Airport Alta	308,101	298,688	298,688
Schurman Construction Summerside PEI	Construct combined operations and control tower PEI	2,261,406		2,261,205
Services Can-Dive (Québec) Ltée Longueuil Que**	Repairs to caissons Que	829,716	520,835	829,716
Simard-Beaudry Inc Montreal Que	RAMP site preparation Que	390,856	48,308	376,782*
Simmchen Construction Ltd Moncton NB	Extend and modify maintenance garage and related work NB	680,803	195,544	678,771*
Simon Lemaire Inc Montreal Nord Que	Central heating plant coolers Que	1,320,300		1,272,600
Sims and Gavel Architects Ltd Sydney NS**	Point Edward Coast Guard College—Residence NS	757,667		534,048
Skeena River Piledriving Co #2 Ltd Prince Rupert BC	Clearing of proposed telecommunications site and related works BC	349,600	213,238	213,238
Skookum Construction Ltd Whitehorse YT	Landscaping and site development at Whitehorse Airport YT	738,548	29,121	889,942(*f*)
Smook Bros (Thompson) Ltd Thompson Man	Rehabilitation—Taxi "C" at Thompson Airport Man	407,667	62,361	407,667(*f*)
Smook Bros (Thompson) Ltd Thompson Man	Construction of a gravel taxiway and gravel access road Thompson Airport Man	882,090	862,985	862,985
Sound Countracting Ltd Nanaimo BC	Rehabilitate storm drainage system/Threshold displacement BC	615,607	557,234	557,234
Springpoint Management Ltd Kelowna BC	Rehabilitation of groundside pavements and services Terrace Airport BC	740,684	740,684	740,684

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Standard General Construction Ltd Calgary Alta	Calgary International Airport, east hangar area storm drainage improvements, Phase II Alta	1,557,951	338,197	1,555,067(*f*)
Standard Paving Maritime Ltd Halifax NS	Rehabilitate runway 06-24 and related work at Halifax International Airport NS	2,681,218	2,668,810	2,668,810
Standard Paving Maritime Ltd Halifax NS	Construct short term parking lot and related work at Halifax International Airport NS	558,780	157,710	157,710
Stuart Olson Industry Contractors Ltd Edmonton Alta	Construction of Air Terminal Building, general contract, Fort McMurray Airport Alta	3,433,828	19,415	3,453,242
Supreme Steel Ltd Edmonton Alta	Security fence at Fort St John Airport BC	296,094	294,630	294,630
Sun Construction Co Ltd Calgary Alta	Air Terminal Building expansion at Regina Airport Sask	17,232,096		17,219,641
Targa Construction Coquitlan BC	Relocation of South Guardhouse BC	272,205	74,804	272,205*
Tendev Construction Ltd Surrey BC	Relocate flight service station and replace Air Terminal Building boilers Terrace Airport BC	1,058,639	926,442	926,442
The Cohos Evamy Partnership Calgary Alta	Control tower preliminary design and supervision—Calgary International Airport Alta	1,107,069		432,142
The GCG Eng Partnership Edmonton Alta	Apron Expansion—Phase 1—Edmonton International Airport Alta	700,630		539,824
The Ikoy Partnership Winnipeg Man	Expansion of Air Terminal Building, phase II and III at Winnipeg International Airport Man	2,498,500	309,666	2,466,462*
Thomas Fuller Construction Ltd Ottawa Ont	Airport Air Terminal Building expansion project at Ottawa International Airport Ont	31,216,381***	3,256,126	31,216,381*
Thompson Brewick Pratt and Partners Vancouver BC	Modifications and expansion of Air Terminal Building and related work—Fort Nelson Airport BC	726,800		623,022
Torontario Mechanical & Electrical Ltd Toronto Ont	T-1 finger modification, elevator in finger 4 at Lester B Pearson International Airport Ont	472,300		144,345
Towland Heuiston Construction Downsview Ont	Expansion, apron 1 Ont	408,277	17,311	407,215(*f*)
Towland Heuiston Construction Downsview Ont	Resurface apron 1 and taxiway "B" Ont	371,571	371,834	371,834
Tower Artic Ltd Montreal Que	Resurfacing runway 11-29 Que	1,670,322	1,643,024	1,643,024(*f*)
Tristar Electric Inc Mississauga Ont	Construction of access road, site preparation and installation of power supply at Lester B Pearson International Airport Ont	508,438		149,889
Tristar Electric Inc Mississauga Ont	Airfield lighting, cable restoration Ont	985,130	984,058	984,058
Underwood McLellan Ltd Winnipeg Man	Contract administration, supervision and quality control of apron 1 reconstruction (phase 1) at Winnipeg Airport Man	332,600		318,132
United Contractors New Westminster BC	Realignment Miller Road BC	338,140	114,316	321,520*
Vandongen Construction Ltd Kamloops BC	Construction of combined services building at Sandpit Airport BC	1,967,854	363,650	1,964,533
Verreault Navigation Inc Matane Que**	Dredging Miramichi Inner Bay channel Que	1,095,532	1,095,532	1,095,532(*f*)
Verreault Navigation Inc Les Mechins Que**	Dredging Miramichi outside channel Que	711,307	711,307	711,307(*f*)
Vic-Van Isle Contractors Ltd Revelstoke BC	Air Terminal Building expansion and restoration Castlegar Airport BC	2,128,330	1,951,044	1,951,044
VK Mason Construction Management Inc Calgary Alta	Modification and expansion of Canadian Inspection Services facilities at Calgary International Airport Alta	4,743,318	575,184	4,708,073(*f*)
Volker Stevin Contracting Ltd Calgary Alta	Construction of water distribution system at Yellowknife Airport NWT	1,510,272	34,896	1,538,660(*f*)
W Rourke Ltée Quebec Que	Expand Air Terminal Building, apron and parking lot Que	4,045,400		4,031,700
Wells Construction Ltd Lethbridge Alta	Overlay runway 05-23, 12-30 and taxiway "A" at Lethbridge Airport Alta	1,120,543	418,571	1,174,133(*f*)
Westgate Mechanical Contractors Ltd Burnaby BC	Utilities building—Mechanical modifications at Vancouver International Airport BC	292,123		292,123
Westinghouse Canada Inc Ottawa Ont	Airfield lighting power centre, Phase II at Lester B Pearson International Airport Ont	823,855		823,855
Westinghouse Canada Inc Ottawa Ont	Airfield lighting power centre, Phase I at Lester B Pearson International Airport Ont	849,791		845,526
Whyte Construction Ltd Prince George BC	Construction of a passenger/cargo shelter at Fort Liard Airport NWT	358,592		358,592(*f*)
Windsor Construction Langley BC	Pollution control equipment building BC	369,015	369,015	369,015
Woodlawn Construction Ltd Dartmouth NS**	Breakwater improvements NS	566,080	566,590	566,590(*f*)
Woodlawn Construction Ltd Dartmouth NS	Construct outside service and related work at Yarmouth Airport NS	2,048,718	2,203	2,155,665
Zutphen Brothers Construction Ltd Port Hood NS	Installations of coast guard supplied tracks and trucks NS	619,857		619,857
Zutphen Brothers Construction Ltd Port Hood NS	Harbour development project "A" PEI	2,672,147	427,500	427,500

Construction and acquisition of land, buildings and works—*Concluded*

Name and location of contractor	Brief description and province of project	Amount of contract	1987-88 Expenditures	Expenditures to date
		$	$	$
Canadian Aviation Safety Board $5,180				
VETERANS AFFAIRS $641,609				
Department $641,609				
VETERANS AFFAIRS PROGRAM $641,609				

* Amends reporting in previous year's Public Accounts.
** Awarded through Public Works.
*** Cost plus contract.
(*f*) Contract completed.
(1) Agriculture, a contract related to an other contract greater than $250,000.
(2) The amount of $592,937 in the Department of Environment represents a joint project between Administration Program and Parks Program. Current year expenditures by Administration Program were $13,729 and by Parks Program $579,208.
(3) Joint project between Fisheries and Oceans and Transport Canada. Expenditures by Fisheries and Oceans were $8,601,588 and by Transport Canada $2,960.
(4) Current year expenditures for XV Olympic Winter Games Program in the Department of National Health and Welfare are reported on a gross basis. The department received donations in the amount of $5,407,714 which have been credited to standard object 08, but cannot be allocated to the individual contracts.
(5) The amount of $363,520,399 includes the Public Works Revolving Fund. Since the Public Works Revolving Fund provides construction services on a cost recoverable basis to other programs, departments and agencies of the Government of Canada, detailed information for inclusion in this statement is therefore reported by the entities that received such services.

Construction and/or acquisition of machinery and equipment

This statement provides an analysis of the current year's expenditure (standard object 09) by main category of machinery and equipment for the year ended March 31, 1988. A summary of total current year's expenditure by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
AGRICULTURE—				
Department—				
Management and Administration Program	21,791		680,207	2,435,131
Agri-Food Program	3,440,651		497,918	5,563,582
Canadian Forestry Service Program	595,307		60,923	2,464,953
Grains and Oilseeds Program	3,435		268,818	694,229
Canadian Dairy Commission			3,492	209,816
Canadian Livestock Feed Board	11,151			15,435
	4,072,335		1,511,358	11,383,146
ATLANTIC CANADA OPPORTUNITIES AGENCY	74,239		84,258	243,984
COMMUNICATIONS—				
Department	352,221		2,255,481	3,762,412
Canadian Radio-television and Telecommunications Commission			22,191	742,229
National Archives of Canada	32,188		9,544	496,713
National Film Board				497,299
National Library			24,622	791,316
National Museums of Canada	478,078		474,793	2,367,388
	862,487		2,786,631	8,657,357
CONSUMER AND CORPORATE AFFAIRS—				
Department	1,015,749		65,167	2,762,724
Competition Tribunal				37,191
Hazardous Materials Information Review Commission			2,595	20,443
Patented Medicine Prices Review Board				80,224
	1,015,749		67,762	2,900,582
EMPLOYMENT AND IMMIGRATION—				
Department/Commission—				
Corporate and Special Services Program	450,198		714,376	3,585,190
Employment and Insurance Program	386,591		4,788,547	14,095,186
Immigration Program	342,564		136,140	6,132,869
Immigration Appeal Board			624	23,928
	1,179,353		5,639,687	23,837,173

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
508	158,210	19,480	1,459	49,676	17,290	3,383,752
10,211,740	576,618	641,318	502,205	93,765	5,046,803	26,574,600
902,113	179,293	47,528	60,630	14,052	441,965	4,766,764
637,404	127,489	68,364	3,066	15,047	140,118	1,957,970
	7,014			675		220,997
	3,066				4,333	33,985
11,751,765	1,051,690	776,690	567,360	173,215	5,650,509	36,938,068
	274,725		2,621	18,541	3,383	701,751
1,104,720	437,165	67,457	50,563	69,844	1,309,600	9,409,463
	160,288					924,708
15,915	114,355	5,061	1,021	106,336	732,369	1,513,502
	181,921			53,713	1,483,042	2,215,975
	261,434	885	16,738	249,790	48,888	1,394,673
1,082,153	2,402,545	212,944	48,354		4,819,095	11,885,350
2,202,788	3,557,708	286,347	116,676	479,683	8,393,994	27,343,671
1,487,050	179,659			45,518	45,878	5,601,745
	12,933					50,124
	2,483				865	26,386
	8,367			2,779		91,370
1,487,050	203,442			48,297	46,743	5,769,625
13,468	905,793		1,507	482,675		6,153,207
27,422	330,374		287	486,585		20,114,992
21,061	112,607			164,317		6,909,558
	264,372			52,839		341,763
61,951	1,613,146		1,794	1,186,416		33,519,520

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
ENERGY, MINES AND RESOURCES—				
Department—				
Administration Program	96,956		226,511	1,853,227
Energy Program	33,378		133,823	2,069,284
Minerals and Earth Sciences Program	554,474		8,718,713	11,036,583
Atomic Energy Control Board	11,461		62,212	314,097
National Energy Board				447,449
	696,269		9,141,259	15,720,640
ENVIRONMENT—				
Department—				
Administration Program			74,127	1,307,052
Environmental Services Program	2,382,715		7,706,423	14,165,482
Parks Program	3,762,074		610,981	5,525,920
	6,144,789		8,391,531	20,998,454
EXTERNAL AFFAIRS—				
Department—				
Canadian Interests Abroad Program	2,517,860		3,726,538	6,476,434
Canadian International Development Agency				2,540,653
International Joint Commission				9,936
	2,517,860		3,726,538	9,027,023
FINANCE—				
Department—				
Financial and Economic Policies Program			2,645	2,952,372
Canadian Import Tribunal Program				13,214
Auditor General			60,365	2,250,007
Office of the Superintendent of Financial Institutions				525,671
Tariff Board				
			63,010	5,741,264
FISHERIES AND OCEANS	19,905,076		1,729,914	7,255,390
GOVERNOR GENERAL				116,375
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Department—				
Administration Program	28,744		18,344	579,344
Indian and Inuit Affairs Program	779,556		144,166	859,709
Northern Affairs Program	64,313		65,762	112,466
Western Diversification Office	16,241		80,284	230,237
	888,854		308,556	1,781,756

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
200	115,027		21,668	1,582	1,210	2,316,381
49,996	228,127	17,595	16,501	3,909	(103,926)	2,448,687
7,025,286	1,077,574	441,018	1,596,137	8,939	628,356	31,087,080
59,546	51,956			4,460		503,732
	59,494			34,121		541,064
7,135,028	1,532,178	458,613	1,634,306	53,011	525,640	36,896,944
9,113	284,403	9,143	1,407	19,297	17,148	1,721,690
11,045,629	769,098	465,210	580,444	90,699	757,616	37,963,316
1,009,338	733,696	706,081	429,191	79,725	1,647,406	14,504,412
12,064,080	1,787,197	1,180,434	1,011,042	189,721	2,422,170	54,189,418
1,345,116	12,215,317		2,987,711	1,751,345	370,662	31,390,983
	110,332			594,568		3,245,553
	4,553					14,489
1,345,116	12,330,202		2,987,711	2,345,913	370,662	34,651,025
	348,877		710	188,516		3,493,120
						13,214
	300,051				97,689	2,708,112
	380,574			45,044		951,289
	3,693				15,623	19,316
	1,033,195		710	233,560	113,312	7,185,051
6,477,064	458,090	146,215	729,617	157,057	1,769,015	38,627,438
	5,409			923		122,707
1,948	39,104	1,200	3,236	34,965	30	706,915
390,663	743,435	31,437	260,511	244,044	196,499	3,650,020
56,746	45,410	6,671	16,394	56,706	285,597	710,065
	161,817		1,259	10,644	14,175	514,657
449,357	989,766	39,308	281,400	346,359	496,301	5,581,657

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
JUSTICE—				
Department				2,789,593
Canadian Human Rights Commission	15,694		79,923	73,498
Commissioner for Federal Judicial Affairs				33,043
Federal Court of Canada	63,186		67,258	340,782
Law Reform Commission of Canada	1,181			39,174
Offices of the Information and Privacy Commissioners of Canada	15,400			43,528
Supreme Court of Canada	32,553		17,122	157,297
Tax Court of Canada				31,139
	128,014		164,303	3,508,054
LABOUR—				
Department			1,166	1,161,306
Canada Labour Relations Board				
Canadian Centre for Occupational Health and Safety			50,457	162,028
			51,623	1,323,334
NATIONAL DEFENCE	1,533,177,564	555,675,620	149,931,112	67,840,822
NATIONAL HEALTH AND WELFARE—				
Department—				
Departmental Administration Program	25,280		168,515	1,851,435
Health Services and Promotion Program			5,252	898,000
Social Services Program				398,490
Medical Services Program	965,817		99,105	3,092,936
Health Protection Program	250,116		37,919	3,082,423
Income Security Program			74,826	1,158,115
Fitness and Amateur Sport Program			3,410	12,411
XV Olympic Winter Games Program			597	10,086
Medical Research Council				75,348
	1,241,213		389,624	10,579,244
NATIONAL REVENUE—				
Customs and Excise	1,135,760		964,641	18,305,592
Taxation			1,412,846	16,592,462
	1,135,760		2,377,487	34,898,054
PARLIAMENT—				
The Senate				
House of Commons	100,521		934,933	3,253,839
Library of Parliament				156,790
	100,521		934,933	3,410,629

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
						3,717,433
	788,627			139,213	2,085	213,473
	42,273					86,226
	20,537			32,646	3,445	603,198
	118,224			10,303		63,922
	20,461			3,106		
						81,979
	23,051					253,733
	27,811			18,950	29,647	67,278
	6,492					
	1,047,476			204,218	35,177	5,087,242
						1,442,458
	262,406			17,580		184,015
	10,075			173,940		215,486
	3,001					
	275,482			191,520		1,841,959
100,232,488	28,924,254	35,673,388	699,236	11,620,216	87,411,175	2,571,185,875
						2,347,341
9,519	162,828	6,627	8,164	114,488	485	1,010,769
4,844	79,333			23,340		454,026
	54,546			990		8,227,961
2,216,628	973,866	63,399	230,845	336,456	248,909	10,463,729
5,996,780	380,007	133,670	336,922	103,830	142,062	1,503,343
5,788	143,718		128	119,959	809	71,091
	29,689		515	8,241	16,825	19,217
	5,583			781	2,170	82,759
	6,811			600		
8,233,559	1,836,381	203,696	576,574	708,685	411,260	24,180,236
						23,460,013
511,873	835,828		75,799	425,602	1,204,918	23,083,853
	4,478,668			391,197	208,680	
511,873	5,314,496		75,799	816,799	1,413,598	46,543,866
						406,163
	241,548			164,615		6,146,326
	1,248,206		42,168	551,287	15,372	228,040
	68,350			2,900		
	1,558,104		42,168	718,802	15,372	6,780,529

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
PRIVY COUNCIL—				
Department	52,293		792,280	626,657
Canadian Intergovernmental Conference Secretariat			831	6,556
Chief Electoral Officer	17,500			9,640
Commissioner of Official Languages	18,000		27,283	73,680
Economic Council of Canada				233,655
Public Service Staff Relations Board			1,149	124,074
Security Intelligence Review Committee				565
	87,793		821,543	1,074,827
PUBLIC WORKS—				
Department—				
Services Program	2,837,648		371,346	10,203,909
Accommodation Program			4,283	225,539
Government Realty Assets Support Program				6,190
	2,837,648		375,629	10,435,638
REGIONAL INDUSTRIAL EXPANSION—				
Department	83,893		88,562	3,167,541
Investment Canada			2,670	145,612
	83,893		91,232	3,313,153
SCIENCE AND TECHNOLOGY—				
Ministry of State			3,772	1,250,914
National Research Council of Canada	84,079		771,165	11,443,871
Natural Sciences and Engineering Research Council	17,843		1,695	191,592
Science Council of Canada	17,648			
	119,570		776,632	12,886,377
SECRETARY OF STATE—				
Department			232,743	2,808,957
Advisory Council on the Status of Women			22,023	
Public Service Commission			40,167	2,334,740
Social Sciences and Humanities Research Council			221,531	
Status of Women—Office of the Co-ordinator				66,702
			516,464	5,210,399
SOLICITOR GENERAL—				
Department	16,686		96,205	341,894
Correctional Service	1,965,711		4,066,688	3,824,707
National Parole Board	50,350		695	385,216
Royal Canadian Mounted Police	30,840,874		16,708,189	14,715,365
	32,873,621		20,871,777	19,267,182

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	80,833		1,963	4,160	20,525	1,578,711
	6,592				741	14,720
	30,157			7,291		64,588
	113,501			3,587		236,051
	28,046			1,805		263,506
	76,449		1,596	7,012		210,280
	1,229					1,794
	336,807		3,559	23,855	21,266	2,369,650
1,469,987	1,896,888	241,295	2,222,323	118,622	1,809,474	21,171,492
3,099	14,480	6,851	29,596	695	20,834	305,377
					6,332	12,522
1,473,086	1,911,368	248,146	2,251,919	119,317	1,836,640	21,489,391
	404,478		13,280	45,065	144,373	3,947,192
	8,951			4,079		161,312
	413,429		13,280	49,144	144,373	4,108,504
	87,802			7,211		1,349,699
32,415,969	926,540	617,207	720,229	71,164	(4,526,941)	42,523,283
	55,009				646	266,785
	3,296				7,952	28,896
32,415,969	1,072,647	617,207	720,229	78,375	(4,518,343)	44,168,663
	454,692			503,302		3,999,694
	14,167			390		36,580
	665,146		24,493	7,909	164,118	3,236,573
	49,272					270,803
	14,853			5,715		87,270
	1,198,130		24,493	517,316	164,118	7,630,920
	123,197				20,172	598,154
	396,463	2,943,397		626,127	3,193,909	17,017,002
	88,785			2,144		527,190
2,540,331	2,348,535	271,980	69,884	247,220	2,714,778	70,457,156
2,540,331	2,956,980	3,215,377	69,884	875,491	5,928,859	88,599,502

Construction and/or acquisition of machinery and equipment—*Concluded*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
SUPPLY AND SERVICES—				
Department	234,986		625,462	12,549,999
Statistics Canada	12,632		98,018	2,955,273
	247,618		723,480	15,505,272
TRANSPORT—				
Department	72,640,730		115,196,459	19,410,861
Canadian Aviation Safety Board	62,962	2,060	53,919	468,503
Civil Aviation Tribunal				45,065
Grain Transportation Agency Administrator			1,574	6,690
National Transportation Agency	55,871		2,444	815,200
Northern Pipeline Agency				1,199
	72,759,563	2,060	115,254,396	20,747,518
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service Program	25,000		4,356	529,561
Comptroller General				218,864
Privatization and Regulatory Affairs	18,000		1,599	81,369
	43,000		5,955	829,794
VETERANS AFFAIRS—				
Department—				
Veterans Affairs Program	75,554		20,652	1,721,126
Canadian Pension Commission Program			9,855	117,108
Bureau of Pensions Advocates Program				11,709
Veterans Appeal Board Program				83,436
	75,554		30,507	1,933,379
Total	1,682,268,343	555,677,680	326,767,201	320,426,820

[1] This category includes ships and boats, $1,304,879,560; aircraft, $195,921,230; military road motor vehicles, $60,696,284; non-military road motor vehicles, $104,707,378; and, miscellaneous vehicles, $16,063,891.

[2] This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; safety and sanitation equipment, alarm and signal systems; etc.

[3] This category includes items such as conveying, elevating and materiel-handling equipment; agricultural machinery and implements; cooking equipment; agricultural tractors; etc.

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	387,109	405,939		591,134	335,579	15,130,208
	203,261			200,673	470,372	3,940,229
	590,370	405,939		791,807	805,951	19,070,437
9,275,414	3,177,065	1,219,240	14,385,504	1,782,058	8,713,669	245,801,000
7,753	104,670	19,141		25,162	327,463	1,071,633
	14,995			3,648		63,708
	7,089			1,339		16,692
3,303	68,303			51,966		997,087
						1,199
9,286,470	3,372,122	1,238,381	14,385,504	1,864,173	9,041,132	247,951,319
	61,013			1,305		621,235
	1,971			9,064		229,899
	6,324		279	3,046		110,617
	69,308		279	13,415		961,751
145,553	660,498	28,336	24,939	145,218	248,988	3,070,864
	26,530			15,318		168,811
	27,374			123,645		162,728
	2,750					86,186
145,553	717,152	28,336	24,939	284,181	248,988	3,488,589
197,813,528	76,431,254	44,518,077	26,221,100	24,110,010	122,751,295	3,376,985,308

SECTION 7

1987-88
PUBLIC ACCOUNTS

Transfer Payments

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Transfer Payments

A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received, and which is made for the purpose of furthering program objectives. This Section presents, for each program, the total expenditure by recipient or class of recipients, together with a detailed listing of individual payments of $50,000 or over. A summary of total current year's expenditure (standard object 10) by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

AGRICULTURE $2,477,576,992[1]

Department $2,460,326,783[1]

	$
MANAGEMENT AND ADMINISTRATION PROGRAM $66,000	
Contributions to organizations supporting objectives of improved management and supply of produce for domestic and international markets $66,000—	
World Food Day Association of Canada Ottawa Ont	60,000
AGRI-FOOD PROGRAM $805,367,005	
Agricultural research in universities and other scientific organizations in Canada $999,000—	
McGill University Montreal Que	160,000
University of British Columbia Vancouver BC	60,000
University of Guelph Guelph Ont	190,000
University of Laval Quebec Que	119,175
University of Manitoba Winnipeg Man	100,000
University of Saskatchewan Saskatoon Sask	70,000
Grant to Julac Inc Dolbeau Que $500,000	
Grants to support soil and water conservation and development $23,000	
Grants to the Organization for Economic Co-operation and Development (OECD) $25,000	
Grant to the "Exposition agricole de Bellechasse-Dorchester Inc" $50,000	
Contributions in support of organizations associated with agricultural research and development $878,951—	
Canadian Agricultural Research Council Ottawa Ont	77,451
Commonwealth Agricultural Bureau Slough England	799,000
Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act $1,441,363—	
Alex McIsaac and Ken Sulivan Vernon PEI	53,955
Cattleland Ontario Ltd Petersburg Ont	672,558
Ferme G Rompre Inc Ste Anne de la Perade Que	267,028
G Guy Chartrand Lefaivre Ont	97,902
Contributions to the provinces in accordance with the regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies $123,124—	
Provincial Treasurer Toronto Ont	118,054
Contributions in support of organizations promoting the objectives associated with plant and animal health $139,286—	
Office International des Epizooties Paris France	64,638
In accordance with an agreement entered into with the provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, payments toward the cost of design and construction of a veterinary science teaching facility at Charlottetown PEI $1,527,247—	
Atlantic Veterinary College Charlottetown PEI	1,527,247
Payment in accordance with the agreement entered into with the University of Guelph, towards the construction and renovation program designed for the Ontario Veterinary College, at Guelph, Ontario in order to regain full accreditation $1,185,031—	
University of Guelph Guelph Ont	1,185,031
Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act $338,688,784	
Contribution to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl $1,908,982—	
Provinces of:	
Alberta	495,065
Manitoba	72,495
Saskatchewan	1,341,422
Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act $170,845,350	
Contributions to the provinces under the Crop Insurance Act $181,474,829—	
Provinces of:	
Alberta	56,047,106
British Columbia	5,031,489
Manitoba	19,367,009
New Brunswick	1,110,926
Newfoundland	66,945
Nova Scotia	275,034
Ontario	18,933,495
Prince Edward Island	1,294,979
Quebec	15,204,442
Saskatchewan	64,143,404
Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act $8,752,688	
Loan guarantees under the Farm Improvement Loans Act $1,847,601	
Contributions to railway companies for a special assistance program to provide income support to grain producers $17,614,253—	
BC Rail Vancouver BC	76,265
Canadian National Railway Company Winnipeg Man	8,706,629
Canadian Pacific Limited Winnipeg Man	8,775,999
Central Western Railway Corp Edmonton Alta	55,360
Contributions to the Fraser Valley Strawberry Growers Association $20,693	
Initiatives under the authority of the General Development Agreements $995,185—	
NS Fruit Growers Association Kentville NS	72,996
Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for Innovation and Technological Transfer in Quebec $20,805,232—	
Agricultural Extension District Board No 40 Rosetown Sask	67,672
Community Improvement Corp Fredericton NB	1,255,567

AGRICULTURE—*Continued*

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Crystal Lake Soil Conservation Cooperative Stenen Sask	87,729
Deerwood Soil and Water Management Assoc Miami Man	58,348
District No 6 Agricultural Extension Board Conservation Indian Head Sask	99,318
Fred McCardle Kinkora PEI	75,065
Garden Province Meats (1985) Inc Sherwood PEI	53,000
Gouvernement du Quebec Quebec Que	1,681,218
Harvey C Mitchell Cardigan PEI	97,823
Kedgwick Ridge Apple Coop Ltd Mouth of Kedgwick NB	60,660
Lassonde et Fils Inc Rougemont Que	62,322
Last Moutain Soil Conservation Assoc Inc Duval Sask	87,891
NB Potato Agency Grand Falls NB	132,544
PEI Department of Agriculture Charlottetown PEI	2,250,001
PEI Hog Commodity Marketing Board Charlottetown PEI	176,067
PEI Potato Marketing Board Charlottetown PEI	342,245
PEI Horticultural Assoc Inc Charlottetown PEI	120,216
Province of British Columbia Victoria BC	1,149,399
Rural Municipality of Mountain View Herschel Sask	58,166
Saskatchewan Water Corp Moose Jaw Sask	1,000,000
Semences Prograin St Cesaire Que	60,000
Semico Inc Ste Rosalie Que	59,923
University of PEI Charlottetown PEI	383,733
University of Saskatchewan Saskatoon Sask	76,942
Wheatland Conservation Area Inc Swift Current Sask	235,433

Contributions in respect of the Farm Debt Review Act $8,839,374

Contribution for Intervenor Funding—Alachlor Review Board $22,110

Contributions in respect of the Commodity-Based Loans program $10,561,590

Agri-Food Development Plan—Lower St Lawrence and Gaspe $514,217—

McDonald College Ste Anne de Bellevue Que	57,097
Universite Laval Ste Foy Que	228,725

Contribution to Production Development Assistance Initiatives $6,858,536—

Alberta Dairy Herd Improvement Services Assoc Edmonton Alta	192,650
British Columbia Agricultural Research Development Corp Victoria BC	128,400
Canada Grains Council Winnipeg Man	73,500
Canadian 4-H Council Ottawa Ont	72,231
Canadian Live Stock Records Ottawa Ont	50,000
Canadian Western Agribition Regina Sask	102,505
Canola Council of Canada Winnipeg Man	75,070
Centre de Promotion de l'industrie Agricole et Alimentaire du Quebec Inc Montreal Que	91,253
Ontario Dairy Herd Improvement Corp Toronto Ont	2,439,550
Ontario Swine Breeders' Assoc	84,375
Provincial Treasurer—Province of Ontario OMAF Toronto Ont	78,320
Royal Agricultural Winter Fair Association Toronto Ont	158,041
Swine Breeding Stock Sales Society of Nova Scotia Truro NS	76,344

Contributions to Canadian Agricultural Market Development Initiatives in accordance with terms and conditions $745,509—

Border Farms Ltd Gretna Man	100,000
Canada Pork Inc Mississauga Ont	57,500
Canadian Seed Potato Export Agency Fredericton NB	132,664
The Canadian Horticultural Council Ottawa Ont	90,000
The Norfolk Fruit Growers' Assoc Simcoe Ont	100,000

Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies $7,268,983—

Alberta Agriculture Edmonton Alta	90,452
Alberta Municipal Affairs Improvement District No 23 High Level Alta	83,398
Altona Rural Water Services Coop Ltd Altona Man	126,290
County of Warner No 5 Warner Alta	986,245
Rural Municipality of Bjorkdale No 426 Crooked River Sask	58,767
Special Areas Board Hanna Alta	68,523
Village of Bittern Lake Bittern Lake Alta	211,391
Village of Torrington Torrington Alta	151,965

Canadian Rural Transition Plan $6,114,787—

Employment and Immigration Canada Ottawa Ont	6,077,180

Contributions under the Atlantic Livestock Feed Initiative $4,346,567—

Community Improvement Corp Fredericton NB	1,198,637
NS Department of Agriculture and Marketing Truro NS	998,882
PEI Department of Agriculture Charlottetown PEI	1,200,000
Province of Newfoundland and Labrador St John's Nfld	949,048

Contributions to assist in the orderly rationalization and diversification of the tobacco producing industry $4,072,390—

G H Atkins Shawville Que	60,000
M Auclair Lavaltrie Que	60,000
R Baril Lanoraie Que	52,952
P Deleemans Lavaltrie Que	60,000
R Glahs Shawville Que	60,000
J Gyulai & D Voigt Shawville Que	54,270
R Lafortune Joliette Que	60,000
G J Masse Joliette Que	60,000
Prince Edward Island Department of Agriculture Charlottetown PEI	1,400,000

Contributions to Central Ontario for Farm Storm Damage Assistance $8,493

Contribution to Hortitec Mirabel Inc Montreal Que $450,000

Contribution to Hydro Serre Inc Mirabel Que $675,000

Contribution to the Société d'agriculture de St-Hyacinthe Que $300,000

Contribution to the Société d'agriculture de Montmagny Que $300,000

Contributions for the Ontario Flue-Cured Tobacco Growers' Exit Compensation Board $1,340,789

Contributions for the Ontario Burley Tobacco Transition Adjustment Initiative $594,099

Contributions under the Alternative Enterprise Initiatives for the development of new crops and production technologies, marketing and processing opportunities which would benefit the tobacco growing regions $2,508,962—

Canadian Peanut Growers Co-operative Inc Vittoria Ont	297,705
Ontario Flue-cured Tobacco Growers Marketing Board Tillsonbourg Ont	2,150,974

CANADIAN FORESTRY SERVICE PROGRAM
$149,591,215

Grant to the Canadian Forestry Association Ottawa Ont $50,000

Contribution to the International Energy Agency $216,760—

Battelle Pacific Northwest Laboratories Richland Washington DC USA	79,532
Swedish University of Agricultural Sciences Garpenberg Sweden	60,200
University of Toronto Toronto Ont	77,028

Contribution to FORINTEK Canada Corporation Ottawa Ont $4,850,000

Contribution to the Canadian Interagency Forest Fire Centre Winnipeg Alta $51,366

AGRICULTURE—*Continued*

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Contribution to the Maritime Forestry Complex Corporation Fredericton NB $11,139,153	
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment $129,744,282—	
Abitibi-Price Inc Pine Falls Man	464,605
Abitibi-Price Inc Thunder Bay Ont	162,632
Ardmore Forest Climate Research Sidney BC	64,386
Athol Cooperative Ltd Nappan NS	358,540
Baddeck Valley Woodproducers Cooperative Ltd Baddeck NS	244,668
BC Forestry Assoc Vancouver BC	79,762
BC Research Council Vancouver BC	157,216
Bowater Mersey Paper Company Ltd Liverpool NS	219,731
Brookfield Lumber Co Ltd Brookfield NS	71,568
Canim Lake Band 100 Mile House BC	70,517
Carrier Sekani Tribal Council Prince George BC	129,165
Celtic Isle Forestry Ltd East Bay NS	152,495
CIP Inc Tahsis Pacific Region Vancouver BC	52,974
Coastal Woodlands Ltd Tangier NS	111,121
Coldwater Indian Band Merritt BC	73,892
Comité de Coordination Attikamek Sipi Inc La Tuque Que	159,440
Conform Ltd Middle Musquodoboit NS	210,857
Cumberland Forestry Ltd Oxford NS	105,991
Dennison Ian Victoria PEI	60,593
Denysdale Woodproducers Cooperative Ltd River Denys NS	115,738
Domtar Inc Trenton Ont	57,245
East Guysborough Forest Owners Company Ltd Guysborough NS	198,727
G Eddy Co Truro NS	118,059
Forchu Forest Management Company Ltd Yarmouth NS	168,137
Forest Engineering Research Institute of Canada Vancouver BC	99,957
Fraser Inc Plaster Rock NB	70,126
Glen Vowell Band Council Hazelton BC	53,995
Greater Vancouver Water District Vancouver BC	157,300
C E Harrison and Sons Ltd Parrsboro NS	146,623
Irving J D Saint John NB	380,001
La Bande de Manouane Manouane Que	51,382
La Forêt Acadienne Ltée Church Point NS	67,519
Lower Nicola Indian Band Council Merritt BC	57,942
Lunenburg County Forest Management Group Ltd Bridgewater NS	176,448
MacBree Frank Cardigan PEI	55,886
Maccan Forestry Ltd Oxford NS	98,893
MacMillan Bloedel Ltd Nanaimo BC	57,374
Manfor Ltd The Pas Man	576,920
Meadowlake Sawmill Ltd Meadowlake Sask	86,345
Mistassini Indian Band Baie du Poste Que	103,367
New Brunswick Federation of Woodlot Owners Fredericton NB	1,786,004
Nisga'a Tribal Council New Aiyansh BC	159,317
North Colchester Forest Cooperative Ltd Tatamagouche NS	222,244
North Inverness Forest Management Company Ltd Margaree Forks NS	343,953
North Mountain Woodlands Ltd Middleton NS	88,176
North Nova Forest Owners Ltd Pugwash NS	214,968
Office des producteurs de bois de la région de La Pocatière La Pocatière Que	592,931
Pictou Forest Owners Ltd Pictou NS	177,840
Province of Alberta Edmonton Alta	334,305
Province of British Columbia Victoria BC	31,262,805
Province of Manitoba Winnipeg Man	342,792
Province of New Brunswick Fredericton NB	5,455,298
Province of Newfoundland St John's Nfld	9,175,000
Province of Nova Scotia Halifax NS	6,070,477
Province of Ontario Toronto Ont	16,346,044
Province of Prince Edward Island Charlottetown PEI	2,540,780
Province of Quebec Quebec Que	31,882,250
Province of Saskatchewan Prince Albert Sask	480,853
Raven Forest Products Ltd Campbell River BC	59,094
Raven Industries Ltd Campbell River BC	73,503
River Desert Indian Band Maniwaki Que	93,752
Route 223 Forest Management Cooperative Ltd Iona NS	235,169
Ryan Glen Ft Augustus PEI	73,445
Saskatchewan Forest Products Corp Prince Albert Sask	188,268
Scott Paper International Ltd New Glasgow NS	606,083
Shackan Indian Band Council Merritt BC	88,142
Silviculture Institute of BC Surry BC	54,730
Sissiboo Forest Management Ltd Digby NS	210,746
Stora Forest Industries Port Hawkesbury NS	103,378
Syndicat des producteurs de bois du Bas St-Laurent Rimouski Que	3,331,775
Syndicat des producteurs de bois de la Gaspésie New Richmond Que	807,513
Texada Logging Ltd Victoria BC	78,929
Upper Nicola Indian Band Council Merritt BC	62,643
Waswanipi Indian Band Waswanipi River Que	121,403
West Prince Forestry Wellington PEI	50,512
Weyerhaeuser Canada Ltd Prince Albert Sask	470,757
Contribution to the University of British Columbia Vancouver BC $250,000	
Contribution to FERIC Pointe-Claire Que $2,000,000	
Contribution to the Centre Universitaire Saint-Louis Maillet Edmundston NB $338,000	
Contribution to the Maritime Provinces Higher Education Commission Fredericton NB $855,411	
Grant to the Oxford Forestry Institute Oxford UK $10,500	
Grant to the Festival of Forestry Vancouver BC $5,000	
Contribution to the Poplar Council of Canada Toronto Ont $7,000	
Contribution to the Council of Forest Industries of BC Vancouver BC $45,000	
Contribution to the Youth Science Foundation Ottawa Ont $8,743	
Contribution to l'Association Canadienne de Producteurs de Pâtes et Papiers Montreal Que $20,000	
GRAINS AND OILSEEDS PROGRAM $1,505,302,563[1]	
Canola Council of Canada to promote improvement in the manufacture of Canadian Rapeseed products $400,000	
Payments to Millers in Western Canada to equalize freight "stop off" charges between Eastern and Western Canada on grain processed into flour for export $770,755—	
Maple Leaf Mills Calgary Alta	374,913
Ogilvie Mills Medecine Hat Alta	122,577
Robin Hood Flour Willowdale Ont	153,152
Contribution to the POS pilot plant Corporation $2,000,001	
Membership fee to the International Association for Cereal Chemistry $6,172	
Contribution to the Canada Grains Council $93,500	
Payments in connection with the Prairie Grain Advance Payments Act $20,783,802—	
Canadian Wheat Board Winnipeg Man	20,783,802
Reimbursement to the Canadian Wheat Board for the 1986-87 Barley and Designated Barley Pool Accounts deficit $113,277,633[1]	
Payment to grain, oilseed, special crop and honey producers under the Special Canadian Grains Program, 1987 Crop $686,197,985	
Contributions to Canadian grain producers for their 1986 crop under the provisions of the special Canadian Grains Program $681,772,715	

AGRICULTURE—*Concluded*

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Canadian Livestock Feed Board $17,250,209

Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council $17,131,820—

Borden Mercantile Company Victoria BC	120,426
Breton Napoleon Ltee St-Bernard Que	55,613
J N Brochu Inc St-Isidore Que	95,458
Buckerfield's Limited Vancouver BC	1,029,467
Burgess Feeds Limited Agassiz BC	142,324
Canada Packers Limited Bridgewater NS	880
Edmonton Alta	5,247
Maple Ont	1,455
Montreal Que	49,754
Port Williams NS	854,978
Summerside PEI	147,518
Sussex NB	486,836
St Mary's Ont	14,797
Truro NS	294,117
Westaskiwin Alta	1,345
Centre Agricole Du Nord Inc Notre Dame du Nord Que	56,348
Chaîne Coopérative du Saguenay St-Bruno Que	139,286
Champion Feed Services Ltd Westlock Alta	62,531
Clarence (Kloosterhof) Farm Services Truro NS	281,884
Clearbrook Grain & Milling Company Limited Clearbrook BC	122,774
Cook's Chick Hatchery Ltd Truro NS	61,713
Co-op Atlantic Moncton NB	1,306,149
Coopérative Fédérée de Québec Montreal Que	963,525
Coopérative de Services Agricoles d'Abitibi Ouest LaSarre Que	90,248
Couture Alfred Ltée St-Anselme Que	50,869
East Chilliwack Fruit Growers Co-op Association Chilliwack BC	1,208,270
Ewos Surrey BC	179,067
W A Flemming Limited Truro NS	205,505
Gibson John & Son Ltd Fredericton NB	57,269
Hillcrest Farms Limited St John's Nfld	752,575
Hunter Craig Poultry Farm (1986) Ltd Stroud Ont	59,006
Kinsman V & Sons Ltd Canning NS	51,707
Maple Leaf Mills Limited Baden Ont	4,892
Calgary Alta	44,949
Cavon Ont	22,584
Edmonton Alta	10,933
Guelph Ont	9,768
Kensington PEI	16,771
Mic Mac Feeds Port Williams NS	159,981
Meunerie Charlevoix Enr St-Urbain Que	60,638
Moulées Nadeau Feeds Limited Clair NB	267,283
Moulin Agricole Kénogami Kénogami Que	109,690
Otter Farm & Home Co-op Aldergrove BC	278,840
Phillips Feed Service Ltd Charlottetown PEI	56,683
Prince Edward Island Elevator Corp Kensington PEI	189,878
Ralston Purina of Canada Limited Drummondville Que	49,102
Montreal Que	38,147
St-Romuald Que	154,655
Ritchie Smith Feeds Inc Abbotsford BC	828,403
Robin Hood Multifood Inc Willowdale Ont	999,627
Scotia Farm Services Ltd Kentville NS	246,158
Scotsburn Co-op Services Ltd Scotsburn NS	75,645
Sure Crop Feeds Limited Grindrod BC	121,031
Top Shelf Feeds Inc Duncan BC	473,803
United Co-op of Ontario Guelph Ont	61,970
United Feeds Armstrong BC	91,354
Edmonton Alta	20,435
Lethbridge Alta	7,233
Médnapore Alta	653
Valley Feeds Ltd Burtt's Corner NB	232,867
Wall & Redekop Feeds Limited Abbotsford BC	196,423

Payments to five Newfoundland feed manufacturers to enable them to pass on to livestock feeders the benefit of a rate increase in feed freight assistance for their inventories of eligible products at the close of business on the eve of that increase $118,389—

Robin Hood Multifood Inc Willowdale Ont	63,282

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ATLANTIC CANADA OPPORTUNITIES AGENCY $71,594,319

Department $71,594,319

Industrial and Regional Development Program $26,668,099—

Abitibi-Price Inc Grand Falls Nfld	578,770
Aerovox Canada Ltd Amherst NS	68,910
Albright & Wilson Americas Long Harbour Nfld	120,500
Alpha Industries Peticodiac NB	81,562
Aquatic Foods Ltd Holyrood Nfld	62,719
Austar Aerospace Corp North York Ont	701,822
Arvin Special Machinery Ltd Chatham NB	50,048
Bens Ltd Halifax NS	398,250
Berger Mix Inc St-Modeste Cté Rivière-du-Loup Que	71,492
BPL Manufacturing Ltd Springhill NS	70,763
Cameron Publications Ltd New Glasgow NS	689,585
Canadian Automotive Radiator Ltd Debert NS	511,423
Canadian Tennis Technology Sydney NS	160,277
CF Cox Ltd Truro NS	105,744
Chippin Bros Ltd Fredericton NB	62,180
Clearwater Lobster Pond Ltd Bedford NS	2,856,509
Cornerbrook Pulp & Paper Cornerbrook Nfld	563,256
Conners Bros Ltd Black's Harbour NB	743,344
Daley Bros Ltd St Joseph's Nfld	63,786
Doyle James Sr & Sons New Ferolle Nfld	59,126
Earle Proteins Ltd Carbonnear Nfld	134,391
Earle Bros Ltd Carbonnear Nfld	74,327
East Coast Fabricators Sydney NS	225,787
Eastland Industries Minto NB	60,720
Fogo Island Co-op Seldom Nfld	112,205
Gilles Begin Lumber Ltd Clair NB	64,183
Glengarry Motel & Restaurant Truro NS	75,000
Grand Masters Wine Agency Ltd Downsview Ont	69,865
Halifax Folding Cartons Windsor NS	53,420
Harbour Grace Fishing Co Ltd Harbour Grace Nfld	70,718
H Hopkins Ltd Port Morien NS	58,500
Highland Breweries Ltd Sydney NS	566,022
Highland Fisheries Ltd Glace Bay NS	344,431
Ideal Concrete Ltd Port Hood NS	144,900
Industrial Welding Ltd Cheticamp NS	54,420
Industries SMI Canada Ltd Ste-Foy Que	160,560
JD Irving Ltd Saint John NB	369,450
Johnsons Forest Products Cornerbrook Nfld	70,732
KB Electronics Halifax NS	50,752
Kent Homes Ltd Buctouche NB	438,475
Leslie Leger & Sons Ltd Cap Pelé NB	84,207
M&M Prepak Ltd St John's Nfld	199,309
Mineral Water Co of Canada Ltd Halifax NS	1,717,311
Multiflex Technology & Inventions Ltd Mississauga Ont	266,224
National Sea Products Burgeo Nfld	96,731
NB Research and Prod Fredericton NB	401,257
Newfoundland Polybag Inc Pasadena Nfld	130,346
North American Forest Products Ltd St Quentin NB	91,525
North Star Cement Cornerbrook Nfld	43,866
Nova Scotia Clam Halifax NS	141,529
Parent & Fils Ltée St Quentin NB	169,478
PCL & Eastern Packaging Ltd Saint John NB	967,436
PCV Investments Ltd Pictou Co NS	76,928
PEI Potato Chips Ltd Wellington PEI	153,130
Peninsula Farm Ltd Lunenburg Co NS	53,075
Premium Automotive Tanks Inc Port Hawkesbury NS	481,444
Raoul Couturier Ville Degelis Que	583,130
Regional Optical Ltd Stephenville Nfld	202,500
Ronald's Printing Ltd Saint John NB	129,108
Saunders Howell Ltd Carbonnear Nfld	81,843
Schurmans Enterprises Summerside PEI	319,336
Seamans Beverages West Royalty PEI	88,875
SP Plastics Ltd Whitby Ont	86,697
Standard Power Products Port Hawkesbury NS	63,000

ATLANTIC CANADA OPPORTUNITIES AGENCY—*Concluded*

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Stora Forest Industries Port Hawkesbury NS	719,401
Summerside Sea Products Summerside PEI	90,000
Systems Canada Ltd St John's Nfld	54,840
The Folder Factory Ltd Moncton NB	81,907
TP Downey & Sons Ltd Hillsborough NB	99,130
Trinity Brick Pads Milton Nfld	56,612
Universal Metals Etobicoke Ont	357,303
Universal Multi Foods Fermeuse Nfld	149,255
Valley Land Water Ltd Woodstock NB	52,784
Veneer Products of NB (1981) Ltd Napadogan NB	100,174
VJ Rice Concrete Bridgetown NS	92,558
Wayside Industries Saint John NB	81,530
Wentworth Lumber Ltd Oxford NS	67,625
Wevea Canada Ltd Brunenell PEI	68,891
Regional Development Incentives Program $1,124,058—	
Alumicor Ltd Bedford NS	50,322
Dairy Products Ltd Sussex NB	230,207
LA Machine (NS) Ltd Fredericton NB	85,877
St Stephen Fence Co St Stephen NB	158,180
Cape Breton Topping Up Assistance $11,600,302 —	
Austar Aerospace Corp North York Ont	140,364
Canadian Automotive Radiator Debert NS	340,949
Cheticamp Fishermen's Co-op Cheticamp NS	165,251
Clearwater Lobster Pond Bedford NS	952,170
Creignish Development Creignish NS	234,562
FM Gallop Funland North Sydney NS	123,930
Guildcraft Ltd Sydney Mines NS	916,246
Highland Breweries Ltd Sydney NS	339,613
Highland Fisheries Ltd Glace Bay NS	114,811
Industrial Welding Ltd Cheticamp NS	54,423
Lennox Bluewater Mussels Louisdale NS	51,075
MacPhail Enterprises Ltd Baddeck NS	81,103
Mosher Limestone Upper Musquodoboit NS	178,046
Multiflex Technology & Inventions Mississauga Ont	75,408
Nova Aqua Smolt Glace Bay NS	1,926,450
Nova Scotia Clam Halifax NS	186,141
Premium Automotive Tank Inc Port Hawkesbury NS	160,481
Ralph Robertson St Peter's NS	98,354
Ross & Brett Motel Baddeck NS	81,000
Universal Metals Ltd Etobicoke Ont	357,303
WCN Communications Ltd Sydney NS	4,644,000
Economic and Regional Development Agreements and General Development Agreements $29,621,780—	
Acadian Seaplants Ltd Dartmouth NS	745,492
Arctic Systems St John's Nfld	150,663
Aquamart St John's Nfld	49,106
Campolar St John's Nfld	72,300
Fenco Ltd St Lawrence Nfld	50,944
Fishery Products International Burris Nfld	2,200,047
Gateway Assoc Port Aux Basques Nfld	62,052
Giovannini Construction St Lawrence Nfld	83,388
Global Marine Bedfort NS	346,129
Marystown Shipyards Marystown Nfld	806,097
Metron Instruments St John's Nfld	172,111
Mokami Project Group Goose Bay Nfld	59,141
National Petroleum St John's Nfld	431,588
Newfoundland Fisheries Technology Group Fermeuse Nfld	182,425
Nordco St John's Nfld	90,142
Nortek St John's Nfld	63,077
Paladin Resources St John's Nfld	97,000
Province of Newfoundland St John's Nfld	2,670,208
Province of Nova Scotia Halifax NS	5,719,724
Province of Prince Edward Island Charlottetown PEI	4,910,422
Public Works Canada St John's Nfld	1,127,605
Sea Consult St John's Nfld	89,282
Sea Craft Hermitage Nfld	77,764
St Lawrence Fluorspar St Lawrence Nfld	583,507
Systems Engineering Mount Pearl Nfld	71,163
Terra Nova Fish Clarenville Nfld	140,296
Town of Gander Gander Nfld	424,571
Town of Pasadena Pasadena Nfld	99,101
Ultimateast St John's Nfld	202,413
Vinland Industries St John's Nfld	68,974
Woodside Fabricators Dartmouth NS	151,862
Small Business Loans Act Losses $1,170,256[12]	
Other Programs $1,409,824—	
Physical Distribution Advisory Service Moncton NB	350,000
Pictou Co Economic Development Fund Pictou NS	250,000
VLO Foods Ltd St Léonard NB	74,919

COMMUNICATIONS $97,657,367

Department $91,936,099

Grant to the Radio Advisory Board of Canada $35,000

Grant to the Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act $1,509,413—

Agnes Etherington Art Center Kingston Ont	560,000
Art Gallery of Ontario Toronto Ont	226,460
McMichael Canadian Collection Kleinberg Ont	90,000
National Archives of Canada Ottawa Ont	89,254
National Library of Canada Ottawa Ont	70,000
National Museum of Natural Sciences Ottawa Ont	120,000
New Brunswick Museum St John NB	77,245
Newfoundland Museum St John's Nfld	50,000
Royal Ontario Museum Toronto Ont	75,992

Grant to the Fathers of Confederation Buildings Trust, Charlottetown, PEI $1,507,000—

Fathers of Confederation Charlottetown PEI	1,507,000

Grant to Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities $3,134,061—

Alberta Provincial Museum Edmonton Alta	61,250
Art Gallery of Greater Victoria Victoria BC	72,150
British Columbia Provincial Museum Victoria BC	68,400
British Columbia University Museum of Anthropology Vancouver BC	108,250
Canadian Museum Association Ottawa Ont	103,348
Glenbow Alberta Institute Calgary Alta	112,700
Huron County Museum Goderich Ont	79,500
Manitoba Museum of Man and Nature Winnipeg Man	249,360
McCord Museum Montreal Que	105,000
Musée de la Gaspésie Gaspé Que	63,000
Musée des Beaux Arts de Montréal Montreal Que	135,550
Musée du Seminaire de Sherbrooke Sherbrooke Que	51,300
New Brunswick Museum St John NB	85,580
Nova Scotia Museum Halifax NS	118,450
Ontario Art Gallery Toronto Ont	132,150
Prince of Wales Northern Heritage Centre Yellowknife NWT	92,500
Royal Ontario Museum Toronto Ont	64,762
Sir Sandford Fleming College Peterbrough Ont	80,000
Timmins Museum Timmins Ont	51,800
Tom Thomson Memorial Gallery and Museum of Fine Arts Owen Sound Ont	93,900
Toronto Historical Board Toronto Ont	80,400
Winnipeg Art Gallery Winnipeg Man	98,950

Grant to the Art Gallery of Ontario $8,000,000—

Art Gallery of Ontario Toronto Ont	8,000,000

Grant to the Center for Telecommunications Development $50,000—

Swiss Bank Corporation Geneva Switzerland	50,000

COMMUNICATIONS—*Continued*

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Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities $15,000	
Contributions to Canadian organizations to advance their research activities in the area of workplace automation $1,752,151—	
DTI Telecom Inc Montreal Que	150,252
Fédération des Caisses Populaires Desjardins de Montréal et de l'Ouest du Québec Montreal Que	58,560
Geac Canada Ltd Markham Ont	65,363
Gestinfo Inc Westmount Que	58,975
Institut Gamma Montreal Que	73,538
Nexa Corporation and Knowledge Engineering Technology Nepean Ont	214,987
Officesmiths Inc Ottawa Ont	118,063
Télémédiatique Inc Montreal Que	61,774
Université de Moncton Moncton NB	53,020
Université de Montréal Montreal Que	307,370
Université du Québec Ste-Foy Que	52,100
Contributions to Telesat Canada for the acquisition in Canada of Anik-D spacecraft $248,265	
Contributions for the Space Industry Development Program $13,938,853—	
Spar Aerospace Ltd Ste Anne de Bellevue Que	13,938,853
Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the large satellite program $5,358,634—	
Telesat Canada Ltd Ottawa Ont	5,358,634
Contributions under the Canada-Quebec Subsidiary Agreement on the development of communications entreprises $3,105,157—	
4C Technologies Ltee St Laurent Que	120,000
Centre de Recherche en Informatisation des Organisations de Quebec Montreal Que	88,125
Consortium de Television Montreal Que	1,823,681
MPB Technologies Inc Dorval Que	75,000
Contributions to Canadian organizations, associations and institutions to support the development of communications and information technologies in Manitoba $1,624,953—	
Cultural Ventures Program Winnipeg Man	1,071,194
MCALC Winnipeg Man	240,000
Norlus Inc Winnipeg Man	200,000
Contributions to the Canadian Standards Association (Steering Committee on Telecommunications) $20,000	
Contribution for the Canadian participation in the payload and spacecraft development and experimentation program of the European Space Agency $1,293,899	
Contributions to national arts and culture service organizations $695,000—	
Canadian Conference of the Arts Ottawa Ont	555,000
Canadian Crafts Council Ottawa Ont	128,331
Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware $17,887,969—	
Alberta Ballet Company Edmonton Alta	50,000
Artexte Montreal Que	55,542
Art Gallery of Greater Victoria Victoria BC	522,000
Art Gallery of Nova Scotia Halifax NS	1,334,881
Arts Sciences and Technology Center Vancouver BC	1,000,000
Associates of Science and Technology (AST) Inc Ottawa Ont	99,000
Bi-Capitol St John NB	647,949
Brandon University Brandon Man	450,000
Canada Dance Festival Toronto Ont	148,500
Canadian Association of Youth Orchestra Banff Alta	135,000
Canadian Crafts Council Ottawa Ont	90,000
Canadian Opera Company Toronto Ont	2,040,300
Centre canadien d'architecture Montreal Que	407,350
Centre des métiers du verre du Québec Montreal Que	60,000
Clubs des talons hauts Inc Montreal Que	125,000
Comite de protection des oeuvres d'Ozias Leduc Shawinigan Que	58,500
Commission du centenaire l'ingénierie Inc Montreal Que	250,000
Concours de musique du Canada Montreal Que	150,000
Desrosiers Dance Theatre Toronto Ont	94,500
École nationale de théâtre Montreal Que	55,455
Edmonton Art Gallery Edmonton Alta	50,251
Esprit Orchestra Toronto Ont	90,000
Festival d'été de Lanaudière Joliette Que	66,000
Festival d'été international de Québec Quebec Que	75,000
Festival international de jazz de Montréal Montreal Que	100,000
Festival international de nouvelle danse Montreal Que	167,500
Festival Juste pour rire Montreal Que	140,000
Games of Winter Toronto Ont	50,000
Grands Ballets canadiens Montreal Que	180,000
Holland in Canada Charitable Trust Ottawa Ont	300,000
Maclachlan Woodworking Museum Kingston Ont	63,000
Marine Museums of the Great Lakes of Kingston Ont	103,000
Municipality of Metropolitain Toronto Toronto Ont	309,620
National Ballet of Canada Toronto Ont	126,000
National Screen Institute Edmonton Alta	120,000
National Ballet School Toronto Ont	927,030
National Film Theatre Kingston Ont	55,508
Nova Scotia Museum Halifax NS	312,136
Permanent Anniversary and Celebrations Committee St John's Nfld	112,500
Robert McLaughlin Gallery Oshawa Ont	75,000
Royal Winnipeg Ballet Winnipeg Man	1,404,384
Saidye Bronfman Center Montreal Que	87,000
Shaw Festival Theatre Niagara on the Lake Ont	1,050,000
Society for Critical Arts Publications Vancouver BC	50,000
Street Access Entertainment Society Vancouver BC	93,150
Sunshine Theatre Kelowna BC	200,000
Theatre Français de Toronto Toronto Ont	108,000
Theatre New Brunswick Fredericton NB	127,000
Toronto Symphony Toronto Ont	225,000
Twenty Fifth Street Theatre Centre Saskatoon Sask	52,875
Vis-Art Copyright Inc Toronto Ont	100,000
Western Ontario Conservatory of Music London Ont	180,000
Winnipeg Art Gallery Winnipeg Man	54,000
Contributions to support the film and video national service organizations $250,000—	
Academy of Canadian Cinema and Television Toronto Ont	54,000
Contributions under the Canada-Quebec Subsidiary Agreement on Cultural Infrastructure $7,938,000—	
Gouvernement du Québec Québec Qué	7,938,000
Contributions for the Book Publishing Industry Development Program $10,393,820—	
Aquila Communications Inc Ville St Laurent Que	57,327
Art Global Inc Outremont Que	74,921
Association of Book Publishers of British Columbia Vancouver BC	97,711
Association of Canadian Publishers Toronto Ont	169,117
Association pour l'Exportation du Livre Canadien Ottawa Ont	1,192,863
Breakwater Books Ltd St John's Nfld	128,586
Canada Publishing Corporation Agincourt Ont	302,920
Canadian Book Publishers Council Toronto Ont	64,187
Canadian Telebook Agency Willowdale Ont	69,726
Courte Échelle Éditions Montréal Qué	69,982
Crabtree Publishing Company Toronto Ont	82,221
Diffulivre Inc St Laurent Que	75,648
Douglas & McIntyre Ltd Vancouver BC	317,839
Éditions Beauchemin Ltée St Laurent Qué	120,638
Éditions d'Acadie Ltée Moncton NB	105,981

COMMUNICATIONS—*Concluded*

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Éditions du Boreal Express Montréal Qué	67,134
Éditions du Renouveau Pédagogique Inc Montréal Qué	250,000
Éditions Guerin Montréal Qué	82,325
Éditions Héritage Inc St Lambert Qué	170,211
Éditions La Presse Montréal Qué	75,480
Éditions le Griffon d'Argile Ste-Foy Qué	63,231
Éditions Libre Expressions Montréal Qué	35,622
Éditions Québec / Amérique Montréal Qué	274,399
Éditions Yvon Blais Montréal Qué	134,955
Fitzhenry and Whiteside Markham Ont	154,695
Formac Publishing Co Ltd Halifax NS	54,726
Gaétan Morin Éditeur Chicoutimi Qué	172,577
General Publishing Co Ltd Don Mills Ont	205,591
Greey de Pencier Books Toronto Ont	53,460
Guérin Éditeur Ltée Montréal Qué	253,688
Hancock House Publishers Surrey BC	72,448
Harry Cuff Publications Ltd St John's Nfld	127,199
Hurtig Publishers Ltd Edmonton Alta	150,000
Irwin Publishing Inc Richmond Ont	131,343
Key Porter Books Ltd Toronto Ont	102,840
Lester & Orphen Dennys Toronto Ont	156,827
Lidec Inc Outremont Que	306,432
Marcel Ridier Inc La Salle Que	67,316
McClelland & Stewart Ltd Toronto Ont	150,730
McGill Queen University Montreal Que	62,225
Modulo Éditeur Mont Royal Que	111,017
Mondia Éditeur Inc Laval Que	96,626
Nelson Canada Scarborough Ont	260,000
Nimbus Publishing Ltd Halifax NS	58,053
Novalis Hull Que	67,872
Paperjacks Ltd Markham Ont	61,740
Presse de l'Université Laval Ste-Foy Qué	72,187
Québec Agenda Beauceville Que	138,186
Richard De Boo Publishers Don Mills Ont	50,652
Sablier Inc Beauceville Que	107,040
Sogides Ltée Montreal Que	138,250
Tundra Books Inc Montreal Que	75,429
University of Toronto Press Toronto Ont	79,639
Weigl Educational Publishing Ltd Regina Sask	54,696
Welch Co Burlington Ont	65,270
Western Producer Prairie Books Saskatoon Sask	52,092
Whitecap Books Ltd North Vancouver BC	80,292

Contributions under the Canada-Quebec Subsidiary Agreement on the development of communication enterprises $600,000—

Gouvernement du Québec Quebec Que	600,000

Contributions for the Sound Recording Development Program $4,368,913—

ADISQ Montreal Que	52,500

Contribution under the Canadian-Ontario Subsidiary Agreement for cultural development $3,595,000—

City of Owen Sound Owen Sound Ont	200,000
International Telecommunications Discovery Center Brantford Ont	3,000,000
Ontario Heritage Foundation Toronto Ont	378,000

Contributions to certain national arts training institutions $362,000—

National Theatre School Montreal Que	362,000

Contribution to the Inter-American Telecommunication Conference $12,642

Contribution to support the paperback book initiative of the Francophonie summit $27,600

Contribution to the International Telecommunications Union, Geneva, Switzerland $4,057,519—

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Swiss Bank Corporation Geneva Switzerland	4,057,519

Contribution to the Telecommunications Executive Management Institute of Canada $155,250—

Telecommunications Executive Management Institute of Canada Montreal Que	102,923

National Archives of Canada $150,000

Contributions to the University of Saskatchewan, Regina Sask $150,000

National Film Board $246,989

Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees $10,000

Transfer payments to Quebec in respect of Reciprocal Taxation agreements $236,989

National Library $61,640

Grant to the International Federation of Library Association $11,000

Grant to the International Serials Data Systems $50,640

National Museums of Canada $5,262,639

Total assistance to Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities $5,262,639—

Art Gallery of Hamilton Hamilton Ont	66,155
Art Gallery of Windsor Windsor Ont	54,700
Beaverbrook Art Gallery Fredericton NB	52,200
British Columbia Provincial Museum Victoria BC	108,000
British Columbia University Museum of Anthropology Vancouver BC	239,601
Canadian Museum Association Ottawa Ont	263,100
Edmonton Art Gallery Edmonton Alta	63,399
Glenbow-Alberta Institute Calgary Alta	171,000
Greater Victoria Art Gallery Victoria BC	68,250
Manitoba Museum of Man and Nature Winnipeg Man	224,350
McCord Museum Montreal Que	112,500
Medicine Hat Museum and Art Gallery Medicine Hat Alta	164,900
Musée d'art contemporain Montreal Que	87,750
Musée des Beaux-Arts de Montreal Montreal Que	147,750
New Brunswick Museum Saint John NB	155,950
Newfoundland Museum St John's Nfld	83,750
Norman MacKenzie Art Gallery Regina Sask	72,000
Nova Scotia Museum Halifax NS	147,750
Ontario Art Gallery Toronto Ont	193,900
Ontario Museum Association Toronto Ont	50,500
Prince of Wales Northern Heritage Centre Yellowknife NWT	56,000
Provincial Museum of Alberta Edmonton Alta	145,850
Queen's University Kingston Ont	58,500
Robert McLaughlin Gallery Oshawa Ont	60,000
Royal Ontario Museum Toronto Ont	164,000
Saskatchewan Western Development Museum Saskatoon Sask	66,500
Simcoe County Museum Minesing Ont	90,000
Tom Thomson Memorial Gallery and Museum of Fine Art Owen Sound Ont	57,500
Vancouver Art Gallery Vancouver BC	156,900
Vancouver Museum Vancouver BC	94,450
Winnipeg Art Gallery Winnipeg Man	144,750

CONSUMER AND CORPORATE AFFAIRS
$27,078,052

Department $27,078,052

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Grants to Consumers' Association of Canada $500,000—	
Consumers' Association of Canada Ottawa Ont	500,000
Grants to consumer organizations $200,000—	
Consumers' Association of Canada Ottawa Ont	100,000
Public Interest Advocacy Centre Toronto Ont	100,000
Movement Development Grants $200,000—	
Consumers' Association of Canada Ottawa Ont	50,000
Public Interest Advocacy Centre Toronto Ont	50,000
Contributions to Consumer Organizations $1,178,052—	
Association des Consommateurs du Quebec Montreal Que	57,590
Canadian Toy Testing Council Ottawa Ont	100,000
Consumers' Association of Canada Ottawa Ont	469,250
Federation des Associations Cooperatives d'Economie Familale du Quebec Montreal Que	55,300
Public Interest Advocacy Centre Toronto Ont	275,000
Service d'aide aux consommateurs de Shawinigan Shawinigan Que	50,000
Transport 2000 Canada Ottawa Ont	60,450
Grants to the provinces for research and development relating to medicine $25,000,000—	
Industry Trade and Technology Winnipeg Man	1,052,675
Minister of Finance Victoria BC	2,854,319
Minister of Finance Fredericton NB	694,921
Minister of Finance Halifax NS	857,457
Minister of Finance Charlottetown PEI	124,194
Minister of Finance Regina Sask	989,261
Ministre des Finances Quebec Que	6,431,755
Newfoundland Exchequer Account St John's Nfld	554,337
Provincial Treasurer Edmonton Alta	2,322,323
Science Institute of Northwest Territories Yellowknife NWT	50,439
Treasurer of Ontario Toronto Ont	9,044,515

EMPLOYMENT AND IMMIGRATION
$1,819,848,252

Department/Commission $1,819,848,252

EMPLOYMENT AND INSURANCE PROGRAM
$1,767,694,516

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Grants to individuals, organizations and corporations to promote employment opportunities by assisting local entrepreneurial development $32,844,459—	
Newfoundland Region—	
Gateway LEAD Corp Port aux Basques	232,000
Gander Area Development Corp Gander	205,000
Labrador Venture Capital Ltd Happy Valley	234,391
West Nfld Business Corp Corner Brook	75,000
West Nfld LEAD Corp Corner Brook	129,385
Nova Scotia Region—	
Anapolis Ventures Ltd Middleton	300,000
Cumberland County Development Corp Amherst	418,261
Growth Opportunities Ltd Digby	330,000
Incor Investments Ltd Mabou	220,340
Northside Economic Development Assistance Corp Sydney	270,000
Oceanside Assistance Group Glace Bay	399,539
Pictou County Business Opportunities Ltd New Glasgow	389,454
Richmond County Development Corp Louisdale	293,645
Sydney Ventures Ltd Sydney	320,784
Yarmouth Regional Development Corp Yarmouth	320,000
New Brunswick Region—	
Adel Kent Leda Buctouche	293,639
Charlotte County Development St Stephen	262,000
CLE Chaleur LEAD Bathurst	108,500
Miramichi LEAD Inc Chatham	155,000
Société d'aide à l'Entreprise Petit Rocher	98,560
Southeast LEAD Shediac	220,000
Southwest Valley Development Corp Harvey	75,000
Prince Edward Island Region—	
Eastern Ventures and Development Georgetown	428,687
West Prince Ventures Ltd O'Leary	200,000
Quebec Region—	
Clé de l'Amiante Thetford Mines	445,000
Clé Beauce St-Georges	90,000
Clé Business Développement Centre Val d'Or	75,000
Clé Centre d'aide tech d'Artabaska Victoriaville	350,000
Clé Champlain Cap de la Madeleine	405,000
Clé Chaudière Ste-Marie de Beauce	120,000
Clé Collectivité Senneterre Senneterre	250,000
Clé Les Basques Trois-Pistoles	244,000
Clé Développement Bonavignon New Richmond	349,500
Clé Développement Haute Gatineau Maniwaki	90,400
Clé Développement Papineau Buckingham	170,000
Clé Développement Touristique des Laurentides St-Jérôme	159,000
Clé FRIC Inc Chambly	270,000
Clé Haut Yamaska Granby	238,000
Clé Haut Richelieu St-Jean-sur-Richelieu	272,000
Clé Kamouraska La Pocatière	492,000
Clé Katinik Investissement Fund Inc Kuujjuaq	59,200
Clé Lac St-Jean Ouest Roberval	202,500
Clé Memphrémagog Magog	297,100
Clé St-Maurice Mont-Laurier	194,000
Clé Montmagny l'Islet Montmagny	207,000
Clé Nicolet Bécancour St-Grégoire	350,860
Clé Portneuf Cap-Santé	295,000
Clé Région Mégantic Lac Mégantic	395,000
Clé Soficar Centre Mauriciertabaska Shawinigan	115,000
Clé du St-Jérôme St-Jérôme	220,000
Clé Témiscouata Ville Degelis	274,000
Clé Val St-François Windsor	220,000
Clé Ville de la Baie La Baie	253,000
Clé Waterloo Waterloo	200,000
Ontario Region—	
Atikokan Economic Atikokan	160,000
Centre des services Hawkesbury	110,000
Chatham Small Products Chatham	250,000
Collingwood and Area Collingwood	116,740
Cornwall BDC Cornwall	87,500
East Algoma BDC Spragge	310,000
Elgin Local Employ Assistance & Development St Thomas	213,500
Georgian Traingle Economic Development Corp Collingwood	250,000
Georgina BDC Sutton West	60,000
Great Lakes Institute Windsor	219,698
Greater Fort Erie LEAD Corp Fort Erie	130,000
Greater Peterborough BDC Peterborough	650,000
Grey Bruce Owen Sound	250,000
Haliburton County Development Corp Minden	140,000
Haliburton LEAD Corp Haliburton	110,000
Hawkesbury BDC Hawkesbury	90,000
Keleda Kirkland Lake LEAD Corp Kirkland Lake	50,000
Kirkland Lake BDC Kirkland Lake	120,000
Lacloche Manitoulin Business Gore Bay	290,000
Lake of the Woods Business Incentive Kenora	75,000
Land O'Lakes Small Business Corp Sharbot Lake	110,000
Land of Lakes BDC Northbrook	250,000
Near North Economic Development Assoc Sturgeon Falls	367,000
Neco Business Development Corp Sudbury	100,000

EMPLOYMENT AND IMMIGRATION—*Continued*

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North Simcoe Dev Corp Inc Penetanguishene	360,000
Northumberland Business Development Coburg	500,000
Orillia Area LEAD Corp Orillia	95,000
Orillia BDC Investment Orillia	125,000
Parry Sound BDC Parry Sound	250,000
Port Colborne Wainfleet Port Colborne	248,173
Prescott-Russell Royal Comtois Hawkesbury	125,000
Prince Edward Business Picton	250,000
Renfrew County BDC Pembroke	360,000
Sarnia-Lambton Centre Child & Youth Sarnia	180,000
Sault Ste Marie BDC Sault Ste Marie	400,000
Seven Bands BDC Muncey	200,000
Simcoe and District Chamber of Commerce Simcoe	125,000
South Bruce Lakeshore LEAD Corp Kincardine	460,000
Trevel BDC Ottawa	250,000
Victoria County Lindsay	325,000
Welland BDC Welland	246,214
Manitoba Region—	
Brandon Industrial Commission Brandon	336,939
Greenstone Business Development Flin Flon	100,000
North West Development Lynn Lake	110,000
Northeast Interlake Business Development Corp Riverton	400,000
Northeast Manitoba Business Development Centre Winnipeg	50,000
Southeast Resource Development Council Winnipeg	147,735
St Boniface LEAD Corp Winnipeg	179,595
Triple S Investment Selkirk	219,193
Saskatchewan Region—	
East Central Development Corp Broadview	391,250
North Central LEAD Corp North Battleford	250,000
Alberta/Northwest Territories Region—	
Drumheller and District Development Drumheller Alta	561,329
High River Development Centre Ltd High River Alta	250,000
Inuvik Regional Community Futures Inuvik NWT	250,000
Red Deer District Business Development Red Deer Alta	175,000
Regional Business Corp Lac la Biche Alta	250,000
Town of Slave Lake Slave Lake Alta	250,000
British Columbia/Yukon Territory Region—	
Greater Trail Business Development Centre Trail BC	250,000
Island West Investments Corp Port Alberni BC	200,000
Kootenay Regional Employment Development Assoc Nelson BC	235,000
Nanaimo Community Employment Advisory Committee Nanaimo BC	140,000
North Coast Economic Development Corp Prince Rupert BC	210,000
North Fraser Employment Development Society Mission BC	255,000
North Okanagan Development Corp Vernon BC	310,000
Okanagan Similkameen Community Development Assoc Penticton BC	395,000
Peace Liard Employment Development Fort St John BC	454,000
Revelstoke Community Futures Society Revelstoke BC	95,000
Shuswap Community Futures Salmon Arm BC	229,500
Shuswap Employment Development Assoc Salmon Arm BC	55,000
Strathcona Employment Development Campbell River BC	200,000
Sun Country Business Centre Ltd Ashcroft BC	125,000
Williams Lake Community Development Williams Lake BC	129,200
Yukon Indian Development Corp Whitehorse YT	320,000
Grant to Mohawk College for the 1989 World Conference on Co-operative Education Hamilton Ont $60,000	
Grant to Aqueduc de Pierreville $1,889,670—	
Quebec Region—	
Régie Intermunicipale d'alimentation en eau potable Pierreville	1,889,670
Grants to provinces to accelerate the adaptation of training institutions to meet the needs of the Canadian Jobs Strategy through specific undertakings $12,860,478—	
Newfoundland Region—	
Newfoundland Exchequer St John's	794,000
Nova Scotia Region—	
Minister of Finance Province of Nova Scotia Halifax	1,124,000
New Brunswick Region—	
Minister of Finance Province of New Brunswick Fredericton	396,300
Quebec Region—	
Gouvernement du Quebec St-Amable	5,000,000
Manitoba Region—	
Province of Manitoba Winnipeg	821,000
Alberta/Northwest Territories Region—	
Department of Education Yellowknife NWT	322,000
British Columbia/Yukon Territory Region—	
Province of British Columbia Victoria BC	1,555,178
Territory of Yukon Whitehorse YT	168,000
Frontier College of Canada Toronto Ont $175,000	
Grants to voluntary non-profit organizations for activities that will assist in improving the employability of groups of Canadians such as disabled persons, natives, women, youth, and other special groups $389,991	
Grants to voluntary organizations—Literacy Corps $540,000—	
Laubach Literacy of Canada Saint John NB	70,112
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market $1,480,013,619—	
Newfoundland Region—	
Alexander Bay-Terra Nova Development Assoc Glovertown	88,000
Anglican Congregation of Fairhaven Fairhaven	66,968
Angligan Parish of Norman's Cove Norman's Cove	89,678
Bay Bulls Local of Southern Shore Development Assoc Bay Bulls	60,600
Bay D'Espoir Development Assoc St Alban's	54,465
Bay D'Espoir Salmon Growers Co-op Bay D'Espoir	350,000
Bay D'Espoir Salmon Hatchery Ltd St Alban's	106,915
Bay of Islands-South Shore Development Assoc Frenchman's Cove	54,025
Bay St George Community Employment Corp Stephenville	168,655
Bay St George Status of Women Council Stephenville	81,548
Beaconsfield High School St John's	80,994
Botwood Area Assoc for Community Living Botwood	83,524
Branch Community Council Branch	50,000
Branch-Point Lance Fishermen's Committee Point Lance	102,500
Burin-Marystown Community Training & Employment Board Marystown	123,060
Burin Town Council Burin	59,037
Burgeo Volunteer Fire Department Burgeo	60,180
Cabot Institute of Applied Arts & Technology St John's	66,437
Canada Games Park Commission St John's	70,970
Canadian Forestry Service St John's	59,500
Canadian Mental Health Assoc St John's	383,479
Cape Broyle South Fishermen's Committee Cape Broyle	73,959
Castor River North Development Committee Castor River North	57,698
Chance Cove Volunteer Fire Department Chance Cove	61,334
Community of Beachside Beachside	59,000
Community of Irishtown Corner Brook	54,890
Community of Leading Tickle Leading Tickle	53,959
Community of Middle Arm Middle Arm	69,000
Community of Woody Point Bonne Bay	54,085
Community Services Council St John's	436,846
Conception Bay South Town Council Manuels	57,600
Conher Regional Development Assoc Hermitage	56,200
Corner Brook Chamber of Commerce Corner Brook	58,250
Council of The Students' Union St John's	264,078
Department of Career Development Carbonear	50,634

EMPLOYMENT AND IMMIGRATION—*Continued*

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Eastport Peninsula Committee for Development of Progress Eastport	65,914
Epilepsy Nfld & Labrador St John's	71,852
Federation of Nfld Indians St George's	73,939
Fermeuse Fishermen's Development Committee Fermeuse	89,052
Fogo Island Co-Operative Society Ltd Seldom	55,449
Fredericton Fishermen's Committee Fredericton	68,875
Gander Area Development Corp Gander	146,758
Gander Bay-Hamilton Sound Development Assoc Carmanville	79,780
Gander Community Employment Corp Gander	92,924
Gateway LEAD Corp Port aux Basques	61,272
Girl Friday Ltd St John's	162,895
Goulds Agricultural Society Goulds	60,600
Greater Humber Community Futures Committee Corner Brook	50,000
Greater Lamaline Area Development Assoc Lamaline	189,447
Green Island Church Committee Flower's Cove	60,000
Holy Name Society Mount Carmel	58,950
Hope Brook Gold Incorporated Corner Brook	100,000
Hospitality Nfld & Labrador St John's	581,868
HUB Physically Handicapped Service Centre St. John's	430,227
Humber Valley Assoc for Independent Living Corner Brook	64,173
Humber Valley-Bay of Islands Mental Health Assoc Corner Brook	103,351
Industry Training Associates St John's	107,610
Innovative Regional CF Committee Port aux Basques	443,336
Isthmus Area Regional Development Assoc Bellevue	59,280
Joint Apprenticeship & Training Council St John's	106,862
Keyin Technical College St John's	142,750
Knights of Columbus #6494 Placentia	63,609
Labrador Community Futures Committee Wabush Labrador	72,961
Labrador Inuit Development Corp Happy Valley	71,962
Labrador Venture Capital Ltd Happy Valley	145,844
Lawn Town Council Lawn	57,786
Local Service District Committee Charlottetown	52,991
Local Service District of Benton Benton	165,406
Local Service District of Herring Neck Herring Neck	57,812
Long Harbour Local Development Assoc Long Harbour	92,185
Lower Jenkins Cove Fishermen's Committee Durrell	55,123
Lower Trinity South Development Assoc Winterton	91,400
Loyal Orange Assoc Pool's Island	54,200
McCormack Council #5769 Gander	53,704
Mt Cashel Boys' Residence St John's	254,862
Mt Cashel Youth Readiness Project St John's	60,528
New Start Foundation St John's	66,000
Newfoundland Career Academy Corner Brook	72,086
Newfoundland Coordinating Council on Deafness St John's	96,539
Newfoundland Historical Society St John's	50,500
Newfoundland & Labrador Army Cadet League St John's	100,000
Noggin Cove Fishermen's Committee Noggin Cove	73,230
Norman's Cove/Long Cove Fishermen's Committee Norman's Cove	79,120
North West River Health Committee North West River	53,375
O'Leary Associates Sydney	58,667
Patrick's Cove/Angel's Cove Local Service District Angel's Cove	52,777
Petty Harbour Fishermen's Committee Incorporated Petty Harbour	64,800
Placentia Area Development Assoc Jerseyside	396,713
Placentia Area Recreational Complex Dunville	54,752
Port aux Basques Assoc for the Mentally & Physically Handicapped Port aux Basques	80,611
Port Blandford-Winterbrook Development Assoc Musgravetown	59,489
Port Rexton Community Council Port Rexton	55,046
PRIDE Assoc of Western Newfoundland Corner Brook	127,236
Provincial Advisory Council on the Status of Women St John's	71,819
Quidi Vidi/Rennies River Development Foundation St John's	57,185
Raddisson Plaza & Convention Centre St John's	138,169
Red Indian Lake Development Assoc Buchans	101,945
Regional Optical Ltd Stephenville	56,637
Resource Centre For The Arts St John's	52,270
St Bernards Parish Committee St Bernards	65,000
St Francis Xavier Parish St Anthony	53,640
St John's Assoc for the Mentally Retarded St John's	322,785
St John's Board of Trade St John's	55,444
St John's Day Celebration Committee St John's	59,049
St John's YM-YWCA St John's	306,538
St Joseph's Fishermen's Committee St Joseph's	94,322
St Luke's Church Newtown	77,989
St Mary's Bay Centre Development Assoc St Mary's	125,322
St Mary's Bay North Regional Development Assoc St Mary's Bay	171,379
St Stephen's Peter's River Fishermen's Committee St Vincent's	81,360
St Thomas of Villa Nova Parish Topsail	50,000
St Vincent's Fishermen's Committee St Vincent's	62,718
Southern Shore Arena Assoc Calbert	221,828
Southwest Arm Regional Development Assoc Hillview	94,964
Terra Nova Community Council Terra Nova	53,996
Terra Nova National Park Regional Liaison Committee Glovertown	121,805
Thornlea Local Development Assoc Thornlea	62,153
Town of Baie Verte Baie Verte	51,005
Town of Botwood Botwood	64,000
Town of Channel Port aux Basques Port aux Basques	60,200
Town Council of Colliers Colliers	69,973
Town Council of Logy Bay Middle Cove Outer Cove Logy Bay	55,488
Town Council of Paradise Paradise	72,000
Town Council of Pouch Cove Pouch Cove	51,453
Town Council of Seal Cove Seal Cove	76,930
Town Council of Torbay Torbay	54,955
Town Council of Witless Bay Witless Bay	61,050
Town of Dunville Dunville	80,000
Town of Fortune Fortune	50,000
Town of Harbour Grace Harbour Grace	55,199
Town of Joe Batt's Arm Joe Batt's Arm	62,389
Town of La Scie La Scie	66,500
Town of Lewisporte Lewisporte	74,500
Town of Marystown Marystown	228,624
Town of Norman's Cove-Long Cove Norman's Cove	96,960
Town of Norris Arm Norris Arm	59,616
Town of Northern Arm Botwood	54,000
Town of St Alban's St Alban's	71,912
Town of St George's St George's	61,585
Town of Triton Triton	59,000
Town of Wabana Wabana Bell Island	59,992
Town of Windsor Windsor	56,200
Trinity-Placentia Stadium Commission Wabana	64,000
Twillingate NWI Change Island Development Association Newville	195,912
Twillingate Recreation Commission Twillingate	58,500
United Church Christian Education Centre Twillingate	51,140
Upper Island Cove Recreation Commission Upper Island Cove	59,592
Upper Trinity South Regional Development Assoc Greeen's Harbour	59,626
Vera Perlin Society WORC St John's	58,957
West Newfoundland Business Corp Corner Brook	67,319
West Viking Industries Ltd Port aux Basques	64,597
White Bay Central Development Assoc Main Brook	50,000
White Bay Central Single Moms Roddickton	64,323
White Bay Senior Citizens Home Assoc Sops Arm	144,500
Nova Scotia Region—	
Acadia Band Council South Brookfield	52,820
Acadia Consultants Cambridge Station	105,575
Acadia University Wolfville	78,613
Adult Vocational Training Centre Dartmouth	240,007
Annapolis Ventures Ltd Middleton	127,306
Banook Canoe Club Dartmouth	52,507
Better Environment Kare Assoc Kentville	61,563
Birches Twin Oakes Musquodoboit Harbour	57,990
Black Cultural Society Dartmouth	76,247
Black United Front Federation Halifax	110,202
Bowater Mersey Paper Co Ltd Liverpool	205,940
CAMAC Holdings Ltd Halifax	72,174
Canadian Assoc for Community Living Kentville	66,842
Canadian Assoc for the Mentally Retarded Dartmouth	50,959
Canadian Assoc for the Mentally Retarded Halifax	56,964
Canadian Mental Health Assoc Kentville	50,937
Canstone Incorporated Halifax	62,466

EMPLOYMENT AND IMMIGRATION—*Continued*

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Cape Breton Business College Ltd Sydney	54,608
Cape Breton Joint Expenditure Board Sydney	114,733
Cape Breton Ski Club Sydney	59,983
Casey Manufacturing Incorporated Amherst	60,092
Centre for Community Economic Development Sydney	166,028
Centre 200 Commission Sydney	58,979
City of Dartmouth Dartmouth	69,047
City of Halifax Halifax	105,684
City of Sydney Sydney	50,746
Clearwater Partnership Ltd Arichat	71,520
Cobequid Neighbourhood Work Activity Program Truro	278,605
Colchester East Hants District School Board Truro	101,430
Computers on Ltd Sydney	65,639
Control Data Canada Ltd Halifax	80,121
Cultural Foundation of Nova Scotia Halifax	190,101
Cumberland Community Futures Committee Amherst	129,130
Cumberland County Community Initiatives Amherst	329,000
Cumberland County Development Corp Amherst	153,943
Cumberland Regional Housing Authority Amherst	79,000
Curry Curry and Associates Montague PEI	128,947
Dalhousie University Halifax	83,783
Dartmouth Boys and Girls Club Dartmouth	116,322
Dartmouth District School Board Dartmouth	77,251
Department of Community Services Kentville	77,380
Digby County Community Futures Committee Digby	55,311
Duncan MacMilland Nursing Home Sheet Harbour	53,147
East Dartmouth Lions Club Dartmouth	117,346
Eastern Shore Development Commission Musquodoboit Harbour	79,327
Edgar Miller M A Halifax	53,254
Eskasoni Band Council Eskasoni	188,490
Evangeline Trail Tourism Assoc Kentville	65,849
Flower Cart Incorporated New Minas	54,470
Forest Insight Ltd Marion Bridge	54,155
Glace Bay Community Futures Committee Glace Bay	89,701
Glace Bay YMCA Enterprises Centre Glace Bay	81,874
Great Northern Peninsula Development Corp Plum Point Nfld	74,100
Growth Opportunities Ltd Digby	106,945
Halifax County Bedford District School Board Halifax	221,365
Haltran's Industries Group Halifax	302,659
Hawker Siddley Canada Incorporated Trenton	754,473
Herring Cover and District Volunteer Fire Department Herring Cove Armdale	62,620
Highland Fisheries Ltd Glace Bay	117,789
Holland College Charlottetown PEI	300,319
Hospitality Newfoundland and Labrador St John's Nfld	206,216
I M P Group Ltd Halifax	54,365
Incor Investments Ltd Mabou	138,296
Industrial Cape Breton Board of Trade Sydney	304,073
International Brotherhood of Electrical Workers Local 1852 Sydney	71,555
John Howard Society of Nova Scotia Halifax	61,380
John Mansley West Bay	55,532
Kings Regional Rehabilitation Centre Waterville	114,625
Laubach Literacy of Canada St Armand Que	204,943
Lions Club of Dartmouth Dartmouth	83,001
Lunenburg County District School Board Bridgewater	98,095
Lunenburg County District Planning Commission Lunenburg	74,907
L'Université de Moncton Moncton NB	53,054
M G C Developments Incentive Ltd Guysborough	79,397
Maritect Investigations and Security Ltd Sydney	73,315
Maritime Forest Ranger School Fredericton NB	215,877
Mary Smith Jet Pro Halifax	65,064
Meier Food Service Consultants Halifax	53,840
Membertou Band Council Sydney	216,811
Memorial University of Newfoundland St John's Nfld	189,209
MicMac Native Friendship Centre Halifax	361,523
Mikmakik Development Corp and Dalhousie University Halifax	233,848
Millbrook Band Council Truro	130,690
Millbrook Reserve Women's Club Truro	77,053
Minister of Finance Province of Nova Scotia Halifax	18,456,846
Mount Saint Vincent University Halifax	201,801
Multiflex and Technology Development Incorporated Mississauga Ont	87,522
Municipality of the County of Cape Breton Sydney	69,466
Municipality of the County of Colchester Truro	122,724
Municipality District of Digby Digby	89,503
Municipality of Pictou County Pictou	106,120
Municipality of the County of Halifax Halifax	84,877
N M D Incorporated Halifax	54,114
National Gypsum Ltd Milford Station	56,932
Native Council of Nova Scotia Truro	86,973
Newfoundland and Labrador Craft Development Associations St John's Nfld	104,205
Newfoundland and Labrador Institute of Fisheries and Marine Technology St John's Nfld	270,641
Northside Economic Development Assistance Corp Sydney	177,688
Nova Scotia Home for Colored Children Dartmouth	63,180
Nova Scotia Teacher's Union Halifax	347,976
Oceanside Assistance Group Glace Bay	109,476
O'Leary Associates Incorporated Sydney	212,295
Parrsboro and Area Arts and Culture Council Parrsboro	77,855
People Development Ltd Halifax	56,250
Pictou County Business Opportunities Ltd New Glasgow	202,715
Pictou County Community Futures Committee Stellarton	63,771
Pictou County Crisis Interveners New Glasgow	65,477
Pictou County Tourist Assoc New Glasgow	164,214
Pictou County District School Board Westville	105,698
Pictou Landing Band Council Trenton	56,765
Polycello Amherst	72,117
R K MacDonald Nursing Home Co Antigonish	54,509
Revolving Door Training Centre Paradise	56,899
Richmond County Development Corp Louisdale	164,974
Sackville Chamber of Commerce Lower Sackville	353,092
Sackville Family Daycare Lower Sackville	57,817
Sacred Heart Mission Marion Bridge	77,393
Saint Mary's University Halifax	87,809
Scott Maritime Ltd Employees Training Trust Fund New Glasgow	100,000
Shubenacadie Band Council Shubenacadie	88,402
Sir Frederick Fraser School Halifax	52,091
Society for the Protection and Preservation of Black Culture of Nova Scotia Dartmouth	77,537
St Francis Xavier University-Extension Department Antigonish	285,913
Sunset Services Corp Pugwash	66,945
Sydney City Hospital Sydney	60,614
Sydney Regional Industrial Training East Bay	125,181
Sydney Ventures Ltd Sydney	378,727
T K S Systems Mississauga Ont	78,663
Tangier and Area Volunteers Tangier	60,616
Target Marketing Ltd New Glasgow	61,977
Technical University of Nova Scotia Halifax	88,019
The Canadian Congress for Learning Opportunity for Women and the Newfoundland and Labrador Assoc for Adult Education St John's Branch Assoc for Life Long Learning St John's Nfld	99,292
The Christian Brothers St John's Nfld	283,841
The Halifax Board of Trade Halifax	367,335
Town Daycare Centre Glace Bay	58,534
Town of Bridgetown Bridgetown	51,717
Town of Glace Bay Glace Bay	226,238
Town of New Glasgow New Glasgow	149,832
Town of North Sydney North Sydney	61,537
Town of Pasadena Pasadena Nfld	182,954
Town of Pictou Pictou	77,919
Town of Port Hawkesbury Port Hawkesbury	80,027
Town of Stellarton Stellarton	70,298
Town of Trenton Trenton	259,909
Université Sainte Anne Church Point	224,822
University College of Cape Breton Sydney	330,578
University of New Brunswick Fredericton NB	88,938
Whycocomagh Band Council Whycocomagh	88,925
Windsor and West Hants Community Futures Committee Windsor	75,020
Workers' Compensation Board of Nova Scotia Halifax	160,446
Yarmouth Development Corp Yarmouth	77,644
Yarmouth Regional Business Development Corp Yarmouth	192,913
YMCA of Metro Halifax Halifax	276,956

EMPLOYMENT AND IMMIGRATION—*Continued*

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YWCA of Metro Halifax Halifax	194,512
New Brunswick Region—	
A D Rockwell Ltd Saint John	60,605
Adel Kent Leda Buctouche	211,464
Aitken Bicentennial Exhibition Centre Inc Saint John	50,757
Amulet Consulting Ltd Fredericton	66,188
Assoc des Sports Mineurs St-Quentin	58,452
Assoc Protectrice de Chasse et Pêche du Comité Edmundston	225,564
Assoc pulmonaire du Nouveau-Brunswick/NB Lung Assoc Inc Fredericton	71,083
Assoc Sportif de Beresford Beresford	187,069
Association canadienne pour l'intégration communautaire Caraquet	211,073
Atelier RADO Worshop Inc Edmundston	289,179
Atlantic Salmon Federation St Andrews	62,031
Bath Knights Inc Bath	75,660
Bi-Capitol Project Inc Saint John	316,844
Big Cove Band Council Big Cove	78,224
Board of School Trustees District #8 Newcastle	106,192
Board of School Trustee District #15 Moncton	66,025
Brunswick Mining and Smelting Belledune	85,068
Canadian Assoc for the Mentally Retarded Fredericton	117,114
Canadian Railroad Historical Assoc Hillsborough	256,188
Canadian Red Cross Society Edmundston	54,818
Capital Films Inc Fredericton	318,945
Centennial Park Tourism project Grand Falls	124,652
Centracare Saint John	75,947
Centre de développement de l'enfant de Tracadie Tracadie	83,752
Centre universitaire St-Louis-Maillet Edmundston	111,683
Chaleur LEAD Inc Bathurst	62,575
Challenge for Change Inc Saint John	56,269
Chambre de Commerce Edmundston	63,452
Charlotte Co Community Futures St Stephen	129,110
Charlotte County Development Inc St Stephen	151,309
City of Bathurst Bathurst	88,830
City of Campbellton Campbellton	116,928
City of Fredericton Fredericton	162,982
City of Moncton Moncton	117,278
Club des Mariniers de Sheila Inc Sheila	53,600
Co-op Atlantic Moncton	118,269
Comite paroissial de Ste-Bernadette de St-Sauveur St-Sauveur	50,739
Conseil scolaire no 7 Tracadie	175,530
Conseil Recreatif Inkerman Inc Inkerman	126,600
Construction Assoc of NB Fredericton	156,418
Dames d'Acadie Edmundston	50,286
Diversified Educational Services Inc Rothesay	59,678
Doris Guimond Kouchibouguac	101,664
Downtown Bathurst Bathurst	75,470
E Genereux & Associates Moncton	60,248
Eastern Veneer Ltd Fredericton	64,518
Eel Ground Indian Band Newcastle	56,604
Exhibition Assoc of the City and the County of Saint John Saint John	157,994
Fédération des agriculteurs du sud-est Edmundston	69,586
Festival by the Sea Saint John	99,912
Forespirit Ltée Grande-Anse	97,524
Fraser Inc Edmundston	74,539
Fundy Weir Fishermen's Assoc Inc St Andrews	92,768
Grand Falls Manor Grand Falls	52,397
Hamilton-Carter Ltd Bathurst	66,468
Hamilton-Carter Ltd Fredericton	81,802
Hamilton-Carter Ltd Moncton	56,325
Hamilton-Carter Ltd Newcastle	60,881
Home Support Services Inc St Stephen	54,711
Hôpital de Lameque Lameque	55,902
Hospitality NB Training Coordinator Fredericton	153,361
Huntsmann Marine Laboratory St Andrews	113,849
John Howard Community Resiential Centre Moncton	100,571
John Howard Society Fredericton	56,170
Jordan Memorial Home River Glade	51,622
Kent Co Human Services Community Rexton	150,263
Kent Lines Ltd Saint John	85,930
Knights of Columbus Moncton	211,060
L'Assoc sportive de Beresford Beresford	51,375
La Compagnie des Jeunes Travailleurs du Nord-Ouest Edmundston	252,075
La Coopérative des Montagnes Edmundston	89,710
Lattes Balmoral Laths Ltée Eel River Crossing	58,076
Les Services d'Intervention RD Inc Richibucto	92,896
Lincourt Manor Inc St Stephen	72,692
Manoir Edith Pinet Paquetville	80,770
Memramcook Institute St Joseph	347,867
Midland Transport Ltd Moncton	50,000
Minister of Finance Fredericton	14,077,820
Ministère de l'enseignement Fredericton	255,409
Miramichi L E A D Inc Chatham	109,916
Miramichi Regional Development Commission Newcastle	301,111
Mount Allison University Sackville	56,502
Municipalité de Paquetville Paquetville	68,338
Municipalité de Rivière-Verte Rivière-Verte	67,412
Municipality of the Town of Chatham Chatham	85,050
NB Community College Bathurst	192,232
NB Day Care Inc Saint John	207,382
NB Department of Advanced Education and Training Fredericton	651,143
NB Electric Power Commission Fredericton	74,061
NB Infant Safety Fredericton	56,179
NB Labourer's Multi-Local Training Trust Fund Robertville	73,644
NB Personnel Consultants Moncton	61,024
NB Tel Co Ltd Saint John	52,697
NB Wildlife Federation Moncton	67,774
Nancy Reid Moncton	70,884
Nepisiquit Fishery Management Training Bathurst	87,794
Nipisiquit Salmon Assoc Inc Bathurst	82,423
New Directions Inc Saint John	99,055
New Lease Inc Saint John	116,272
Newcastle Business Assoc Inc Newcastle	52,142
North Shore Forestry Syndicate Bathurst	68,492
Nurses Association of NB Fredericton	61,915
Oromocto Youth Training Project Inc Oromocto	302,645
Paroisse St-Pierre de Caraquet Caraquet	51,560
People Care Inc Fredericton	64,817
Progressive Planning Ltd Fredericton	61,160
Prude Inc Saint John	199,187
R M D P Training Trust Fund Moncton	100,000
Radio Peninsule Inkerman	117,111
Recreaplex Incorporated Dalhousie	93,419
Red Bank Indian Band Red Bank	121,625
Restigouche Employment and Training Agency Campbellton	206,063
Saint John Learning Exchange Ltd Saint John	183,400
Saint John Shipbuilding Saint John	1,162,573
Saint John YM-YWCA Saint John	117,878
Skills Development Saint John	118,168
Société d'aide à l'entreprise Petit Rocher	67,498
South East L E A D Corporation Shediac	108,037
Southwest Valley Development Harvey	104,217
Sportplex Inc Neguac	100,000
St Mary's Indian Band Fredericton	115,467
Star-Kist Canada Inc St Andrews	398,425
Students Representative Council Saint John	111,497
The Carleton Memorial Hospital Woodstock	75,921
The Moncton Hospital Moncton	81,316
Tobique Indian Band Perth-Andover	209,195
Tobique Valley Manor Inc Plaster Rock	52,153
Town of Newcastle Newcastle	73,403
Town of Riverview Riverview	64,741
Town of Sackville Sackville	80,288
Town of St Stephen St Stephen	69,196
Un pas de l'Avant Inc Bathurst	295,864
Unemployed Residents Club Belledune	105,547
United Church Home for Senior Citizens Inc Sackville	53,498
Université de Moncton Moncton	63,843
University of New Brunswick Fredericton	183,952
University of New Brunswick Saint John	107,244
Village de Drummond Inc Drummond	119,993
Village of Charlo Charlo	50,949
Village of St Martins St Martins	88,912

EMPLOYMENT AND IMMIGRATION—*Continued*

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Ville de Caraquet Caraquet	135,842
Ville de Dieppe Dieppe	60,507
Ville de Lameque Lameque	170,351
Ville de St-Léonard St-Léonard	61,737
Ville de Tracadie Tracadie	58,513
Vocational Alternatives Moncton	124,624
Workers' Compensation Board Saint John	621,396
Waukleheqen Manor McAdam	59,745
Whilteq Ltd Fredericton	103,579
York Manor Inc Fredericton	53,524
YSC Forest Products Assoc Inc Fredericton	86,186
Prince Edward Island Region—	
Baie Acadian Venture Group Wellington	174,134
Basket Manufacturing Charlottetown	55,657
Business Training Centre Charlottetown	65,454
Canadian Mental Health Charlottetown	54,199
City of Charlottetown Charlottetown	129,540
Chamber of Commerce Charlottetown	101,365
Chamber of Commerce Summerside	205,276
Charlottetown Area Regional Planning Board Charlottetown	63,698
Construction Assoc of PEI Charlottetown	237,361
Council of Disabled Charlottetown	81,790
Green Acres Produce O'Leary	54,666
John Howard Society Charlottetown	67,089
Holland College Charlottetown	167,783
Holland College Summerside	92,569
M F Schurman Co Ltd Summerside	50,104
Nancy Smitheran Charlottetown	52,726
Three Rivers Industrial Commission Georgetown	84,460
Tissue Culture of PEI Bloomfield	122,447
Town of Summerside Summerside	126,685
Tourist Assoc of PEI Charlottetown	345,192
PEI Blueberry Assoc of PEI Charlottetown	79,698
PEI Wildlife Confederation Charlottetown	53,142
PEI Winter Games Charlottetown	82,977
Province of PEI Charlottetown	3,422,757
Village of Cornwall Cornwall	53,324
Village of Miscouche Miscouche	56,019
West Prince Development O'Leary	245,318
Workers' Compensation Board Charlottetown	211,781
Xtalite Technology Charlottetown	122,344
Quebec Region—	
2439-7721 Québec inc St-Eustache	70,414
Abitibi Price Alma	72,193
Académie de musique en couleur inc Montreal	67,358
Accès travail femme du Saguenay Jonquière	250,750
Action emploi Papineau Buckingham	290,000
Action Intervention Jeunesse Laval	521,837
Action travail Rimouski/Neigette Rimouski	72,179
Adelin inc Cap-aux-Meules	100,806
Ader Matapédia Amqui	60,000
Aide et intégration au travail Belœil	330,582
Air Canada Dorval	71,030
Air Transat Mirabel	219,829
Aliments Délisle inc Boucherville	56,843
Aluminerie de Bécancour Bécancour	245,363
Amis du Fort Lennox St-Paul l'Île-aux-Noix	55,005
Argonal inc Contrecœur	81,546
Assoc canadienne de l'Ataxie de Friedrich Montreal	109,069
Assoc canadienne pour la santé mentale Hull	470,000
Assoc des commissaires industriels du Québec Montreal	88,893
Assoc des concierges Montreal	80,279
Assoc des coopératives d'économie familiale de l'est de Montréal Montreal	58,360
Assoc des coopératives d'économie familiale de Montréal Montreal	68,124
Assoc des coopératives d'économie familiale du nord de Montréal Montreal	51,232
Assoc des parents de l'Hôpital de Rivière-des-Prairies Montreal	132,611
Assoc des services de garde en milieu scolaire Longueuil	51,905
Assoc Haltiano-Canado promotion culturelle St-Leonard	70,600
Assoc longueuilloise de développement des arts de la Montérégie Longueuil	86,469
Assoc nautique du Navire fantôme New Carlisle	74,709
Assoc pour la préservation du Lac Magog Deauville	70,634
Assoc québécoise de la lutte contre les pluies acides Montreal	60,063
Assoc québécoise des techniciens en aménagement Baie-Comeau	69,412
Assoc québécoise des techniciens en aménagement cynégétique Quebec	55,244
Assoc touristique des Laurentides St-Jérôme	92,366
Assoc touristique régionale de la Gaspésie Ste-Flavie	50,581
Atelier 16-17 inc Quebec	258,913
Atelier d'éducation populaire de Mercier Montreal	56,804
Atelier de préparation à l'emploi Charlesbourg	203,171
Atelier lyrique de Montréal Montreal	79,987
Atelier Travail Jeunesse inc Rimouski	339,504
Auberge communautaire du sud-ouest de Montréal Montreal	89,860
Auxi-plus Montreal	55,805
Baie des Chaleurs Aquaculture inc Carleton	393,750
Base de plein air Les Goélands inc Port-Cartier	62,799
Bill-O-Bois inc St-Aimé-des-Lacs	65,590
Bombardier La Pocatière	244,711
Bureau de référence Intervention Jeunesse Estrie Sherbrooke	53,946
CADC de la municipalité régionale du comté d'Acton Acton Vale	76,500
Camaq Montreal	118,750
Camco Inc Montreal	79,963
Canadian International Paper Gatineau	74,359
Canadian National Railways Dorval	232,689
Canadian society prevention of cruelty to animals Montreal	88,123
Canadien National Levis	148,802
Carrefour des femmes du Grand Lachute Lachute	92,267
Cédrico inc Price	57,046
CEGEP André Laurendeau LaSalle	253,160
CEGEP de La Pocatière La Pocatière	115,066
CEGEP de Rimouski Rimouski	308,050
CEGEP du Vieux Montréal Montreal	83,284
CEGEP Lévis-Lauzon Levis	168,813
CEGEP Lionel Groulx Ste-Thérèse	719,142
Centrale des Syndicats Démocratiques Montreal	119,200
Centre communautaire des Jeunes sans Emploi Gatineau	340,000
Centre d'accueil Champlain Brossard	68,226
Centre d'accueil 5e saison Lauzon	141,947
Centre d'accueil Laurent Ste-Agathe	50,677
Centre d'accueil Ovila Légaré Montreal	56,286
Centre d'aide technique d'Artabaska Victoriaville	95,000
Centre d'aiguillage Estrie Inc Sherbrooke	325,328
Centre d'enseignement et de recherche en foresterie de Ste-Foy Ste-Foy	199,973
Centre d'enseignement et de recherche en informatique Ste-Foy	296,339
Centre d'information communautaire et de dépannage Montreal	65,730
Centre d'intégration Socio-professionnel de Laval Laval	66,105
Centre d'orientation en couture enrg Anjou	68,569
Centre de création d'entreprise de Québec Quebec	90,000
Centre de diffusion des arts Val David	110,000
Centre de formation et de développement Integratech inc Montreal	128,745
Centre de formation Nutshimiu Atusseum Sept-Îles	309,800
Centre de formation option-travail Ste-Foy	265,372
Centre de la femme Rond-Point Trois-Rivières	290,000
Centre de la montagne inc Montreal	53,312
Centre de plein air la Souche de Gascons inc Gascons	51,582
Centre de recherche appliqué pour l'ordinateur (CRAPO) Montreal	450,667
Centre de recherche en sylvichimie de l'Outaouais inc Gatineau	57,290
Centre de recherche et service de Laval inc Laval	143,854
Centre de recherche Mont-Laurier Mont-Laurier	206,153
Centre de référence des femmes de l'amiante Thetford-Mines	68,018
Centre de services communautaires St-Louis du parc Montreal	61,651
Centre des femmes de Rivière-des-Prairies Montreal	52,450
Centre des femmes du Plateau Mont-Royal Montreal	52,366
Centre écologique du Lac St-Jean St-Félicien	138,413
Centre éducatif communautaire René Goupil inc St-Léonard	56,394
Centre émersion Manicouagan inc Baie-Comeau	375,000
Centre hospitalier de Jonquière Jonquière	93,750

EMPLOYMENT AND IMMIGRATION—*Continued*

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Centre hospitalier de St-Laurent St-Laurent	56,483
Centre hospitalier de Verdun Verdun	68,651
Centre hospitalier Fleury Montreal	64,061
Centre hospitalier régional de Rimouski Rimouski	61,780
Centre hospitalier St-Joseph Trois-Rivières	60,477
Centre hospitalier Ste-Thérèse Shawinigan	58,577
Centre international d'art contemporain de Montréal Montreal	101,546
Centre objectifs travail de l'Estrie Sherbrooke	315,000
Centre recyclage verre-dure inc Longueuil	60,752
Centre ressource jeunesse de l'Abitibi Rouyn-Noranda	290,000
Chambre de commerce de Charlevoix Baie St-Paul	53,408
Chambre de commerce de Lévis Lévis	547,773
Chambre de commerce de Senneterre Senneterre	50,635
Chambre de commerce du grand Joliette inc Joliette	59,330
Chambre de commerce sénior de St-Raymond St-Raymond	71,295
Chambre du Haut Richelieu St-Jean	77,268
Chaussures MG Inc St-André-d'Acton	92,557
Chevalier de Colomb St-Hyacinthe	672,936
Cie Communication Sherbrooke	250,840
Cie Générale Électrique Bromont	62,125
Cie minière Québec Cartier Port-Cartier	142,668
Cie Québec North Shore Ltée Baie-Comeau	79,196
Cité arts des nouvelles techniques de Montréal Montreal	53,415
Cité de Dorval Dorval	60,348
CJTC inc Chicoutimi	323,651
Clé Barraute Senneterre Senneterre	78,000
Clé centre Lanaudière d'emploi pour femmes Joliette	340,000
Clé chaumières Portneuviennes Cap Santé	255,000
Clé de l'Amiante Thetford-Mines	90,000
Clé des Basques Trois-Pistoles	119,500
Clé Haut Richelieu St-Jean-sur-Richelieu	135,000
Clé Haut-Yamaska Granby	140,000
Clé Lac St-Jean ouest Roberval	60,000
Clé Memphremagog Magog	130,000
Clé Mont-Laurier Mont-Laurier	155,000
Clé Montmagny l'Islet Montmagny	90,000
Clé Nicolet-Bécancour inc St-Grégoire	135,000
Clé Pontiac LEAD Campbell's Bay	81,000
Clé région de Lac-Mégantic Lac Mégantic	60,000
Clé St-Jérôme St-Jérôme	70,000
Clé Témiscouata inc Ville de Dégelis	136,600
Clé Val St-François Windsor	115,000
Clé Ville de la Baie Ville de la Baie	85,988
Clé Waterloo inc Waterloo	129,000
Club de golf des pins inc St-Alban	51,160
Club de golf l'Islet-sud St-Pamphile	90,466
Club de l'âge d'or de Mistassini Mistassini	83,750
Club de recherche d'emploi Montreal	297,000
Club de recherche d'emploi de l'est de Montréal Montreal	187,000
Club de recherche d'emploi de l'Estrie Sherbrooke	230,000
Club de recherche d'emploi de Montréal-Ouest Montreal	185,000
Club de recherche d'emploi de Thetford Mines Thetford Mines	234,673
Club de recherche d'emploi des Laurentides St-Jérôme	279,000
Club optimiste de Mont St-Hilaire Beloeil	78,010
Club optimiste de St-Paul Montréal inc Montreal	88,090
COFFRE St-Jean-sur-Richelieu	332,000
Collectif de la condition masculine/Réflexion et Action Montreal	50,549
Collectif formation KRTA inc St-Cyprien	290,000
Collectivité de Gaspé-Nord Ste-Anne-des-Monts	50,000
Collectivité de Lac-Mégantic Lac Mégantic	81,272
Collectivité de Senneterre Senneterre	55,900
Collège canadien des gouvernantes (CCN) inc Beaconsfield	139,550
Combustion Engineering Sherbrooke	75,325
Comité d'hygiène et d'aménagement des rivières Magog et St-François inc Sherbrooke	58,429
Comité de la condition féminine du Témiscamingue Ville-Marie	72,071
Comité de prévention du crime de l'Outaouais Hull	56,695
Comité des pêcheurs de Tête-à-la-Baleine Tête-à-la-Baleine	66,329
Comité organisateur des finales des jeux du Québec Val d'Or	75,738
Comité VVR Villebois	121,584
Commission de la santé et sécurité au travail Quebec	1,347,594
Commission des Écoles Catholiques de Montréal Montreal	612,408
Commission scolaire de Beauport Beauport	65,592
Commission scolaire régionale de la Mauricie Shawinigan	54,298
Commission scolaire régionale des Vieilles Forges Trois-Rivières	119,675
Communauté hellénique de Montréal Montreal	55,258
Communauté urbaine de Montréal Montreal	64,421
Conseil de bande d'Obedjiwan Obedjiwan	54,326
Conseil de bande de Manouane Manouane	89,093
Conseil de bande de Weymontachie Weymontachie	68,026
Conseil de bande des Montagnais Shefferville	52,142
Conseil de développement de la Haute Mauricie La Tuque	50,051
Conseil de l'âge d'or de la région de Laval Laval	105,533
Conseil de la bande de Betsiamites Betsiamites	78,396
Conseil des montagnais du Lac St-Jean Pointe-Bleue	106,633
Conseil économique de Chambly Richelieu Carignan inc Chambly	90,358
Conseil régional de l'Estrie Sherbrooke	152,194
Construction concept Matane	115,000
Continental Can Montreal	65,864
Corp de développement économique de la région d'Acton inc Acton Vale	76,101
Corp de restauration de la Jacques-Cartier inc Ste-Catherine de la J C	60,591
Corp des fêtes de St-Eustache inc St-Eustache	78,088
Corp des fêtes populaires de Laval Laval	87,444
Corp du 150e anniversaire du Saguenay Lac St-Jean Ville de la Baie	152,943
Corp économique de développement industriel et commercial de Trois-Rivières Trois-Rivières	80,349
Corp habitat de Verdun Verdun	50,155
Corp municipale d'Anse St-Jean Anse St-Jean	59,145
Corp municipale d'Hébertville Hébertville	70,327
Corp municipale de St-Dunstan du Lac-Beauport Beauport	55,240
Corp municipale de ville de Jonquière Jonquière	103,326
Corp municipale de Ville de la Baie Ville de la Baie	81,000
Creation ETC Montreal	51,742
Cree regional authority Val d'Or	116,833
Direction des ressources humaines de la Laurentienne Mutuelle d'assurance Quebec	96,490
Direction générale de l'éducation des adultes Montreal	56,650
Direction générale de la recherche universitaire Sherbrooke	126,078
District of Bedford Corporation Cowansville	54,301
Domglass Montreal	104,130
Domtar Delson	133,099
Domtar Windsor	591,337
Domtar Lebel-sur-Quevillon	195,836
Donohue Clermont	519,362
Donohue inc Quebec	356,615
E Généreux et associés Hull	898,000
E Généreux et associés Aylmer	243,297
École commerciale du Cap Cap-de-la-Madeleine	173,862
École du routier professionnel St-Léonard	71,864
Emballages Onex inc Montreal	73,429
Emploi Beauce Jeunesse St-Georges-de-Beauce	235,844
Energy pathways inc Ottawa Ont	102,319
Epoc Montréal Montreal	1,053,225
Fédération de l'union des producteurs agricole de la Gaspésie New-Richmond	261,926
Fédération de l'union des producteurs agricoles de St-Hyacinthe St-Hyacinthe	61,016
Fédération des CEGEPS Montreal	950,000
Fédération des personnes amputées du Québec (FEPAQ) Montreal	52,020
Fédération québécoise des masseurs et massothérapeutes Montreal	57,122
Fédération québécoise pour la justice Montreal	77,812
Ferme Carnaval LaSalle	87,050
Festival d'été international de Québec Quebec	88,191
Festival juste pour rire Montreal	59,162
Fiberglass Candiac	59,720
Firestone Canada Joliette	91,144
Fondation "Le 3e âge du Faubourg" Montreal	53,214
Fondation centre hospitalier Fleury Montreal	244,649
Fondation de recherche appliquée de technologie physique de La Pocatière La Pocatière	182,358
Fondation pour aider les travailleurs accidentés Montreal	65,873

EMPLOYMENT AND IMMIGRATION—*Continued*

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Fric Inc Chambly-Richelieu	145,000
Fur Trade association of Canada Inc Montreal	209,865
Gaétane Grenier Anjou	75,431
General Motors Boisbriand	430,212
Genpek Cookshire	245,800
Gestion jeunesse inc Québec	188,227
Gestion sportive et culturelle de Baie-Comeau inc Baie-Comeau	52,632
Gouvernement du Québec Quebec	118,667,536
Groupe d'aide et d'information sur le harcèlement sexuel Montreal	55,397
Groupe de consultation pour le maintien et la création d'emploi Longueuil	420,712
Groupe information travail Montreal	312,000
Groupe Jeunesse Exocet Inc Boucherville	56,326
Groupe Joja St-Romuald	83,193
Groupe Laperrière et Verrault Sept-Îles	90,793
Groupement des propriétaires de boisés privés de Charlevoix La Malbaie	52,998
Halte garderie chez madame Cou-Cou Longueuil	50,461
Harriet Stark Westmount	175,731
Hervé Ouellette Ltee Montreal	65,967
Hewitt équipement Pointe-Claire	127,310
Hôpital Charles LeMoyne Greenfield Park	50,402
Hôpital de Chicoutimi Chicoutimi	66,374
Hôpital St-François d'Assise Quebec	69,645
Hôpital Ste-Croix Drummondville	138,793
Hudson General Manor Mirabel	50,587
Human Social Functioning Westmount	67,262
Hydro-Québec Chicoutimi	60,191
Hydro-Québec LG3 Noranda	50,089
Hydroginal Bécancour	107,875
Impact Jeunesse Montréal Montreal	61,179
Impulsion travail inc Montréal-Nord	375,000
Inno-Centre Québec Boucherville	90,956
Institut canadien de Québec Quebec	50,788
Institut Control Data Montreal	381,469
Institut de formation autochtone du Québec inc Village des Hurons	74,110
Institut de réadaptation de Montréal Montreal	50,654
Institut du cancer de Montréal Montreal	50,298
Institut national des viandes Montreal	50,549
Institut technique Aviron Montreal	59,353
Intégration jeunesse 15-24 inc Montreal	623,547
Jeune chambre économique et du commerce de l'Estrie Coaticook	54,380
Jeunes virtuoses de Montréal Montreal	130,075
John Abbott College general vocational education Ste-Anne-de-Bellevue	71,619
John C Bonardelli Shigawake	70,590
Kativik regional government Kuujjuaq	136,719
Kenwood Canada Ste-Therese	142,446
L'A J I R Rawdon	102,477
L'Arrêt Source inc Montreal	67,297
L'Association 139132 Canada inc Hull	60,657
L'Atelier La rose des vents inc Montreal	52,268
L'Or Blanc Asbestos	53,100
L Martin (1984) inc Rivière-du-Loup	82,053
La Bivoie Alma	325,000
La CREME Sherbrooke	307,000
La maison d'Haïti Montreal	98,045
La puce communautaire Montreal	69,734
La Relance atelier de réadaptation Hull	300,000
La résidence Emmanuel Grégoire Montreal	51,798
Le boulot vert Montreal	92,125
Le club des talons hauts inc Montreal	207,425
Le conseil des médias commercial de Laval inc Laval	57,720
Le groupe action Groulx Ste-Thérèse	250,957
Le groupe CPO inc Granby	59,667
Le Groupe Face inc Gaspé	66,612
Leroux et associés Ste-Foy	81,215
Leroux et associés St-Eustache	175,126
Les aliments Fidas Cap-Chat	51,194
Les associés Marie Selick Montreal	199,078
Les Champions Régal Ste-Pérpétue	57,375
Les clés du Nord St-Jérôme	269,635
Les Elles du Nord St-Jérôme	178,447
Les Maisons de l'Ancre inc Chomedey Laval	65,909
Les Papiers Scott Ltée Crabtree	166,063
Les productions Louise Grenier Montreal	138,530
Les productions Super-Meme Montreal	54,913
Les productions TEL-ART Ltée Montreal	237,285
Les services éducatifs GISEQ Trois-Rivières	80,703
Les technologies Edinov inc Montreal	796,527
Lignes aériennes Canadien Dorval	148,199
Litho Prestige Drummondville	57,238
Loisirs et sports de la Grande Ile Grande-Ile	50,555
Maison internationle de la Rive-Sud inc Brossard	61,536
Maison l'oasis du Québec inc Montreal	105,540
Maison régionale de l'industrie et du commerce de Québec Quebec	50,474
Marine Industries Ltd Lévis	234,772
Mary Gree and Curtis Nelson Oka	56,206
Mil Vickers inc Montreal	139,110
Minéraux Noranda Murdochville	393,597
Mines Noranda Montreal	107,931
Mines Northgate inc Chibougamau	57,497
Mines Selbaie Joutel	200,609
Module KRTR Rivière-du-Loup	130,767
Mohawk Council of Akwesasne Cornwall Ont	123,115
Montminy Bédard et associés inc Montreal	75,065
Mouvements jeunes au travail municipalité régionale du comté de Deux-Montagnes St-Eustache	355,525
Multi-Industries Sherbrooke	92,333
Municipalité régionale du comté d'Autry Berthierville	60,567
Municipalité régionale du comté de Bécancour Gentilly	82,632
Municipalité régionale du comté de Maskinongé Louiseville	51,896
Musée de Sept-Îles inc Sept-Îles	62,738
Nationair Mirabel	81,704
Nexa Research corporation Don Mills Ont	214,811
Noram gestion de recherche Montreal	59,132
Normick Perron inc La Sarre	129,391
Norsk Hydro Bécancour	128,236
Nutri-Centre Medina inc Côte St-Luc	160,000
Oerlikon Aerospacial St-Jean-sur-Richelieu	437,493
Office des producteurs de bois de la région de Québec Quebec	64,086
Options non traditionnelles Longueuil	303,455
Orientation travail/corporation des travailleurs immigrants Quebec	279,823
Oxy-Jeunes inc Montreal	55,048
Parachute revue d'art contemporain inc Montreal	50,534
Parrainage civique de la banlieue ouest de Montréal Pointe-Claire	50,164
Partage humanitaire ALPEL inc Laval	74,310
Passage Yamaska Cowansville	305,000
Passage-Travail Rive-Sud Levis	248,000
Plani-Com Jonquiere	167,425
Poirier et Bourassa inc Vaudreuil	453,514
Pontiac forest products produce board Shawville	59,371
Popco inc Port-Cartier	50,577
Pratt & Whitney Longueuil	82,165
Prévention des abus sexuels et de la violence faite aux enfants Montreal	74,812
Produits forestiers Saucier & Comtois Val d'Or	112,513
Produits Laurentides inc St-Sauveur	120,000
Programme d'organisation au Travail inc Montreal	360,000
Programme de partage relatif à la dépendance de la drogue Quebec	261,000
Projet changement—Service des personnes âgées Montreal	78,417
Projet d'intégration des femmes Hull	238,049
Projet intervention prostitution Québec inc Quebec	52,859
Provigo distribution inc Montreal	52,591
PS Jeunesse inc Huntington	325,000
Quebec society Montreal	50,730
Québécair Dorval	73,399
R Laflamme inc Lévis	60,028
Raymonde Arsenault Montreal	64,433
Région Thetford Mines Thetford Mines	53,200
Restigouche band council Restigouche	160,105

EMPLOYMENT AND IMMIGRATION—*Continued*

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Rolls Royce Canada Lachine	55,798
Rond Point 16-18 inc Montreal-Nord	329,549
Roseraie Bleu Rayon d'Espoir inc Iberville	52,546
Rukuitishutau-Masrie Tshernish Sept-Îles	82,528
Schenley Canada inc Valleyfield	63,096
Scierie Grand-Remous Grand-Remous	96,421
Secal Jonquière	315,066
Sécal Alma	188,257
Sécal Beauharnois	81,586
Senneterre Barraute Senneterre	69,638
Service d'aide à l'emploi de l'est Montreal	316,000
Service d'aide à la relève musicale inc (SARM) Longueuil	54,022
Service d'aide communautaire d'Anjou inc Anjou	123,297
Service de réparation et intégration au travail Trois-Rivières	303,000
Service Travail Jeunesse Victoriaville	335,000
Shell Canada Montreal	150,000
Shigwake Port Daniel professional fisherman association Port-Daniel ouest	64,398
Sidbec Dosco Contrecoeur	105,806
Société Beauce St-Georges ouest	65,000
Société Champlain Cap-de-la-Madeleine	131,000
Société clé Chaudière Ste-Marie-de-Beauce	51,265
Société d'aménagement de la haute Côte-Nord Bergeronnes	68,585
Société d'aménagement et d'utilisation des espaces verts Sillery	97,120
Société d'exploitation des ressources des Monts Matane	50,906
Société d'informatique industrielle de l'Estrie Cowansville	551,394
Société de développement Bonavignon New Richmond	81,500
Société de développement Papineau inc Buckingham	142,000
Société de développement touristique de Rivière Éternité Rivière Éternité	77,852
Société de développement touristique des Laurentides St-Jérôme	116,000
Société de promotion de l'aérospatial dans la région de Longueuil inc Longueuil	84,543
Société Dolbeau Mistassini Mistassini	154,000
Société éducative de visite et d'échange Canada (SEVEC) Ottawa Ont	143,098
Société forestière du Témiscamingue Témiscaming	51,408
Société Gesfipro inc Amos	82,000
Société Kamouraska La Pocatière	92,500
Société Katinik Investment Fund Inc Kuujjuaq	95,000
Société Matane Matane	97,000
Société Port-Neuf Cap Santé	90,000
Société Région Mégantic Lac Mégantic	85,000
Société zoologique de St-Félicien St-Félicien	101,767
Soficar Mauricie Shawinigan	120,000
Sogain St-Jérôme	105,000
Solidarité des parents de personnes handicapées physiques inc Montreal	116,154
Solmer Marine Gaspé	61,627
Soref côte nord inc Port-Cartier	115,398
Sous-traitance industrielle du Québec Longueuil	118,856
Spar Aérospatial Ste-Anne-de-Bellevue	76,387
Sun youth organization inc Montreal	56,835
Syndicat des producteurs de bois de la Gaspésie New-Richmond	205,366
Syndicat des producteurs de bois des Laurentides Masson	56,085
Table de concertation de la jeunesse du centre de la Mauricie Shawinigan	74,524
Transition Elle St-Romuald	324,551
Transport 2000 Québec Montreal	52,351
Travail non traditionnel (T N T) Montreal	50,854
Travail non traditionnel (T N T) Montreal	313,000
Travailleurs potentiels du Saguenay Jonquière	330,950
Tremplin travail Vallée de la Matapédia Amqui	334,000
Université de Montréal Montreal	281,080
Université de Sherbrooke Sherbrooke	202,229
Université du Québec à Chicoutimi Chicoutimi	78,902
Université du Québec à Montréal Montreal	208,054
Université du Québec à Rimouski Rimouski	78,304
Université du Québec à Trois-Rivières Trois-Rivières	82,887
Université Laval Ste-Foy	229,378
Vélan inc St-Laurent	59,380
Vidéographe inc Montreal	58,371
Ville de Brossard Brossard	90,683
Ville de Cap-Rouge Cap-Rouge	50,591
Ville de Charlesbourg Charlesbourg	64,473
Ville de Deux-Montagnes Deux-Montagnes	73,383
Ville de Granby Granby	88,672
Ville de Grand-Mère Grand-Mère	70,369
Ville de Jonquière Jonquière	97,614
Ville de Lachine Lachine	56,095
Ville de Lasalle Lasalle	63,382
Ville de Lévis Lévis	149,244
Ville de Longueuil Longueuil	133,022
Ville de Maniwaki Maniwaki	124,283
Ville de Pointe-Claire Pointe-Claire	69,392
Ville de Québec Québec	165,694
Ville de Rouyn-Noranda Rouyn-Noranda	52,073
Ville de Shawinigan Shawinigan	69,004
Ville de Shawinigan Sud Shawinigan-Sud	94,797
Ville de Shefferville Sept-Îles	390,575
Ville de St-Hyacinthe St-Hyacinthe	50,222
Ville de Ste-Foy Ste-Foy	62,959
Ville de Ste-Thérèse Ste-Thérèse	63,606
Ville de Thetford Mines Thetford Mines	66,618
Ville de Trois-Rivières Trois-Rivières	82,095
Ville de Trois-Rivières Ouest Trois-Rivières	53,242
Ville de Verdun Verdun	161,598
Ville de Victoriaville Victoriaville	72,688
Weimindji band council Weimindji	87,416
YC soudure Valcourt	71,241
YM YWHA NHS of Montreal (Young men young women Hebrew association) Montreal	58,970
Young men's christian assoc Pointe-Claire	126,005
Young men's christian assoc (YMCA) de Montréal Montreal	305,000
Young men's christian assoc (YMCA) de Québec Quebec	68,206
Young men's christian assoc (YMCA) du Canada Montreal	132,000
Youth Horizons fondation Westmount	115,987
Zinc électrique Canada Valleyfield	85,605
Ontario Region—	
445738 Ontario Ltd London	77,464
56154 Ontario Ltd Peterborough	109,043
ACFO Windsor Windsor	105,818
Absolute Pallet Niagara Falls	293,659
ACFO régionale Hearst	124,448
ACFO régionale Ottawa	62,668
Acord Inc Rockland	88,649
Ad Hoc Lawyers' Committee Toronto	62,520
Ajax Whitby Public Library Ajax	78,737
Alderville Trading Alderville Reserve	119,498
Alex Park Com Centre Toronto	115,288
Alexandra Park Residents Toronto	66,360
Algoma Fish and Recreation Algoma	63,466
Algonquin College Ottawa	448,876
Algonquin Golden Lake Bank Golden Lake	163,606
Altern Computer Training for Disabled Toronto	378,750
Amertek Inc Woodstock	112,447
Anigawnczic CITC Peterborough	305,890
Anigawnczic Institute Peterborough	72,560
Arbor Theatre Peterborough	117,881
Arts Council Hearst	50,805
Asapwordpro Ser Toronto	52,395
Assoc Canadienne Toronto	70,719
Assoc for Dev Empl Opportunity Atikokan	225,000
Assoc for Mentally Retarded Alliston	172,871
Assoc Parents Corpus Christi Pickering	114,165
At Your Service Ottawa	295,236
Atikokan Friendship Centre Atikokan	203,570
Auberge Sedna Oshawa	62,879
Bancroft Haliburton CITC Bancroft	178,377
Barrie District CITC Barrie	111,157
Baycrest Centre Toronto	103,070
Biarmeer Pipes Brockville	58,326
Big Trout Lake Band Big Trout Lake	211,504
Board of Education North York North York	101,550
Board of Education Scarborough Scarborough	53,037
Bob Johnston Chevrolet Scarborough	57,370
Boilermakers Local Toronto	84,493

EMPLOYMENT AND IMMIGRATION—*Continued*

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Brant CITC Brantford	342,910
Brantford General Hospital Brantford	50,532
Bricklayers & Allied Brantford	68,544
Bronte Labour Exchange Halton	59,790
Business Concepts Sault Ste Marie	54,173
Business Growth Sudbury	260,771
Butler Metal Products Ltd Cambridge	224,231
Bytown Fire Brigade Ottawa	78,788
Calabogie Peaks Inc Calabogie	60,562
Cambrian College Sudbury	210,144
Cambridge CITC Cambridge	228,605
Canadian Artist Represent Ont Toronto	103,512
Canadian Diabetes London	55,167
Canadian Elevator Toronto	141,587
Canadian Horticultural Council Toronto	92,118
Canadian Institute of Business London	64,679
Canadian Institute of Business Windsor	66,575
Canadian Opera Company Toronto	474,095
Canadian Steel Trade Toronto	53,708
Canadian Underwater Training Toronto	60,089
Canadore College North Bay	188,473
Capri Inc Sudbury	227,801
Carleton University Ottawa	52,655
Carlington Centre Ottawa	147,148
Carpenters Local Toronto	74,594
CDA Artist Rep Toronto	119,734
Cdn Centre for Advanced Film Standard Toronto	434,750
Cdn Council Social Ottawa	98,233
Cdn Fence Industry Association Scarborough	63,948
Cdn Institute of Forestry Chalk River	113,456
Cdn Mothercraft Toronto	113,367
Centennial College Toronto	448,366
Centre culturel la Ronde Timmins	109,468
Centre d'accès pour femmes Ottawa	357,969
Centre d'activités français Penetanguishene	59,808
Centre des jeunes Sudbury	61,153
Centre des services com de Vanier Vanier	66,490
Centre for Adv in Work & Living Etobicoke	522,484
Centre franco Ottawa	76,299
Champion Road Machinery Ltd Goderich	233,513
Chapleau Area Bands Chapleau	140,138
Chatham Chamber of Commerce Chatham	155,400
Chatham Health Care Chatham	98,921
Chatham Small Business Support Chatham	150,000
Chi Ma Ganing Nat Sienne River Reserve	52,642
Child's Place Windsor	76,352
Chippewas of Nawash Band Cape Croker Reserve	131,244
Chrysler Canada Ltd Windsor	76,298
City of Burlington Burlington	66,420
City of Chatham Chatham	338,685
City of Kingston Kingston	68,340
City of North Bay North Bay	120,897
City of Peterborough Peterborough	98,896
Clinique Juridique Hawkesbury	55,667
CNCP Telecommunications Toronto	54,992
CNIB Belleville	61,814
Co-op Housing Fed Hamilton	77,080
Coalition-Protection of Life Ottawa	60,313
Cobourg United Way Cobourg	79,102
Cochrane Mistik Wood Products Cochrane	74,794
COFRD Oshawa	84,777
COFTM Centre Francophone Toronto	346,632
Colgate Palmolive Toronto	200,000
College of Business Toronto	63,339
Collingwood CITC Collingwood	138,971
Comm for Skills Development Dryden	72,300
Community Resource Centre Sault Ste Marie	54,239
Community Resource Services Burlington	84,134
Computer Methods Toronto	273,086
Confederation College Thunder Bay	128,163
Contact Skills Development Toronto	127,970
Continental Can Canada Ltd Toronto	153,714
Continental Can Canada Ltd Toronto	77,220
Control Data Institute North York	382,014
Coopers & Lybrand Co Ottawa	89,118
Cope Windsor	407,295
Core Foundation North York	69,900
Cornwall BDC Cornwall	59,229
Corp City of Chatham Chatham	146,405
Corp City of Sault Ste Marie Sault Ste Marie	523,097
Corp City of Toronto Toronto	120,624
Corp County of Victoria Lindsay	76,489
Corp of Ear Falls Ear Falls	50,020
Corp of the Town of Dunnville Dunnville	74,381
Corp of the Town of Perth Perth	55,570
Corp Town of Dunnville Dunnville	66,316
Corp Town of Hearst Hearst	51,294
Costi Ilas Imm Serv Toronto	269,342
Court Valve Co Inc St Catharines	63,310
Creations Unlimited Hamilton	150,019
Cross Cultural Comm Toronto	67,663
Curve Lake Band Curve Lake	58,780
Dadia Interactive Video Toronto	68,751
Dancer Transition Centre Toronto	191,789
Department of Social Services Toronto	57,767
Diamond Triangle Cobourg	54,592
Diversified Research Toronto	100,000
Dome Mines Ltd South Porcupine	20,640
Dundas Art and Craft Dundas	64,826
Durham College CITC Oshawa	1,003,971
Dymar Consultants Mississauga	240,057
EASL Toronto	240,490
Eagle Lake Band Eagle Lake	106,719
East Algoma CITC Elliot Lake	64,831
East Algoma Small Business Development Sault Ste Marie	144,266
East Metro Community Ind Training Toronto	387,026
East Nipissing North Bay	130,736
Eastern Independent Brockville	77,685
Elan Corporation Glencore	64,797
Elgin County CITC St Thomas	311,524
Elgin Local Employment & Assistance Corp St Thomas	110,334
Emile Genereux Ottawa	73,200
Emitac CITC Toronto	55,114
Employment Development Cont Prog Sudbury	129,474
Energy Conservation Ottawa	57,252
Energy Pathways Inc Ottawa	336,264
Entrepreneurship Inst of Can Waterloo	445,534
Esselte Dendaflex Mississauga	67,518
Essex County Library Essex	71,163
Essex County Separate School Board Essex	148,040
Essex Region Conservation Athr Essex	180,465
Eva Richardson Mt Brydges	318,390
Externship Program Toronto	126,676
Family and Child Service of Durham Oshawa	53,925
Fanshawe College London	324,759
Fashion Incubator Toronto	123,115
Feminist Periodicals Init Toronto	50,483
Fest Franco Ontario Ottawa	69,644
Festo Inc Ottawa	63,095
Flemington Neighborhood North York	429,442
Focus on Ethnic Women Kitchener	151,098
For the Future Geraldton	50,708
Fort Erie Native Friendship Ct Fort Erie	94,091
Fort Frances-Rainy River Board of Education Fort Frances	66,475
Fort William Indian Thunder Bay	188,262
Frontenac County Kingston	106,969
Frontiers Foundation Toronto	75,715
Funnel Exp Film Toronto	83,057
Galeairy Whitney	111,874
Gekaydan Info Thunder Bay	65,872
George Brown College Toronto	872,178
Georgia Association for Business Sutton West	82,033
Georgian College Collingwood	106,800
Georgina Community Sutton	59,587
Geraldton Hospital Geraldton	50,602
Governing Council-Salvation Army Ottawa	53,625
Grand River Conservation Athr Cambridge	207,179
Graphic Communications Toronto	75,000

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
Grassy Narrows Grassy Narrows	73,152
Greater Fort Erie Fort Erie	217,327
Greater Peterborough Peterborough	98,906
Greater Welland C of C Welland	111,293
Grey Bruce CITC Owen Sound	458,748
Grey Bruce Tourist Springmont	85,013
Gullwing Forest Dryden	51,800
Haldimand Norfold CITC Simcoe	69,293
Haldimand Norfold Mechanical Simcoe	98,553
Haliburton LEAD Corp Haliburton	76,448
Halton and Peel CITC Mississauga	1,931,998
Halton Region Con Burlington	137,058
Ham/Went Third Sector Employ Hamilton	434,276
Hamilton Aids Network Hamilton	56,322
Hamilton Board of Education Hamilton	181,639
Hamilton East Kiwanas Hamilton	311,955
Hamilton Hospitality Board Hamilton	105,908
Hamilton Philharmonic Hamilton	53,816
Hamilton Wentworth CITC Burlington	207,462
Hamilton Wentworth CITC Hamilton	607,204
Hastings Board of Education Hastings	50,683
Hastings County Board of Education Belleville	114,850
Hawkesbury Contrib Hawkesbury	59,784
Health Care Ind Perth	267,431
Hearst CITC Hearst	223,130
Henderson Barwick Brockville	61,263
Honey Concepts Sault Ste Marie	150,260
Honeywell Institute Toronto	138,720
Horsemen's Benevolent Rexdale	126,286
Horsemen's Benevolent Rexdale	61,388
Hospice Kingston Kingston	60,051
Hôpital Montfort Ottawa	62,024
Hottinohsioni Inc Brantford	54,771
Humber College Toronto	911,419
Humber Region CITC Toronto	285,976
Humber Region Skill Mississauga	412,521
Husky Injection Brampton	56,983
Ignace Ambulance Service Ignace	96,986
Ignace Dryden Sioux Ignace	50,000
Immigrant Women Toronto	223,568
Ind Trades for Women Sudbury	398,749
Industry Education Kingston	168,544
Institute of Technology Toronto	68,046
J Paul Quigley London	69,590
Jamesville B I A Hamilton	56,994
Jane Finch Community Centre Downsview	86,976
Jesuit Centre Toronto	53,360
Job Generation St Catharines	331,450
Job Support Groups of Ontario Toronto	490,504
John Howard Society Kingston	261,268
John Howard Society Peterborough	363,722
John Howard Society Toronto	287,117
John T Hepburn Toronto	50,182
Journal la boite Iroquois Falls	59,670
K Care Nursing Hamilton	180,571
Kaleidoscope Council Nepean	60,491
Kashechewan Band Kashechewan	117,871
Kawartha Haliburton Children's Aid Haliburton	84,769
Kelda Corp Kirkland Lake	64,601
Kellogg Salada London	77,777
Kenora Area CITC Kenora	164,869
Kent CITC Chatham	1,405,709
Kent County Catholic S S Board Chatham	83,656
Kettle and Stony Point Kettle Point	179,441
Keynorth Sudbury	329,593
Keyword Walkley Ottawa	314,012
King Equipment Woodstock	67,064
Kingsbridge Theatre Niagara Falls	57,127
Kingston CITC Kingston	319,802
Kingston Learning Centre Kingston	59,461
Kirkland Lake and District Kirkland Lake	63,432
Kirkland Lake Area Ind Training Kirkland Lake	93,020
Kirkland Lake Board of Education Kirkland Lake	66,433
Kirkland Lake CITC Kirkland Lake	180,126
Kitchener Waterloo CITC Kitchener	847,009
Kitchener Waterloo YMCA Kitchener	51,632
Knechtel Millwork London	65,848
L I N K Project Thorold	58,579
La Fédération des femmes Oshawa	227,323
Labour Trade Improvement Toronto	122,397
Labourers Int Union Toronto	100,114
Labourers Local 183 Toronto	202,885
Labourers Local 506 Toronto	154,465
Labourers Local 837 Hamilton	178,894
Lakehead CITC Thunder Bay	161,708
Lakehead University Thunder Bay	100,236
Lambton CITC Sarnia	351,615
Lambton College Sarnia	141,160
Lambton County Sarnia	116,587
Lambton Heritage Grand Bend	53,740
L'Association de IAP Toronto	68,036
Laurentian University Sudbury	250,062
Leamington Chamber of Commerce Leamington	68,314
Learning Enrichment Foundation Toronto	1,064,576
Lloyds Bank Toronto	80,666
Logan Design Systems Toronto	191,284
London CITC London	954,078
London Community Resource Centre London	163,227
London Urban Resource Centre London	136,869
London Youth Project London	423,713
Long Point Region Simcoe	74,600
Lower Thames Valley Cons Auth Chatham	130,300
Lutherwood Cambridge	51,440
Magna Tech Centre Concord	485,987
Manitoulin Island Sudbury	87,612
Mariposa Folk Sound Toronto	65,427
Markham Word Processing Markham	200,710
Massey Combines Corp Brantford	112,681
Mavel House Inc Ottawa	94,651
Mem Boys & Girls Club Found London	155,100
Mennonite Central Committee Aylmer/St Thomas	237,050
Mercer St Gallery Toronto	61,558
Merricraft Inc Merrickville	281,456
Meta Services Toronto	82,575
Metro Immigrant Women Toronto	134,525
Metro Labour Skills Training Toronto	392,555
Metro T O Region Cons Authority Toronto	111,666
Metro Youth Job Corps Toronto	1,564,084
Michipicoten Golf Wawa	61,729
Microchip Youth Training Toronto	498,227
Midland YMCA Midland	77,362
Mining Association of Canada Ottawa	397,619
Mississauga Reserve Mississauga	58,318
Mississaugas of New Credit Brantford	192,168
Mohawk College Hamilton	1,017,079
Mohawk Council of Akwesasne St Regis	156,607
Mohawks of Bay of Quinte Deseronto	109,386
Monarch Youth Ajax	272,603
Moose Band Administration Moose Factory	168,785
Moravian Indian White Thamesville	79,000
Muncey Health Care Muncey Reserve	101,901
Municipal Dysar Haliburton	64,176
Music Performance Toronto	188,741
Muskoka Hospitality Muskoka	51,049
Muskoka Hospitality Training Centre Huntsville	217,123
Naicatchewenin Band Naicatchewenin	117,147
National Apprenticeship Training Toronto	66,750
National Council Barbadian Ottawa	52,040
National Indian Tech Inst Ottawa	156,055
Native Indian Association Hamilton	65,358
Native People Thunder Bay Thunder Bay	309,528
Native Women's Centre Toronto	73,354
Near North Economic Develop Sturgeon Falls	119,162
New Beginnings London	78,942
New Decade Prescott	252,349
New Exp for Refugee Women Toronto	375,522
Nexa Research Corp Toronto	324,123
Niagara Child Development St Catharines	50,000

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
Niagara CITC St Catharines	972,095
Niagara College Welland	420,089
Niagara Indust Training Welland	166,589
Niagara Peninsula Niagara Falls	123,537
Nipissing CITC North Bay	252,659
Nipissing Dist North Bay	232,858
Norfolk District BDC Simcoe	57,275
Norfolk Women's Association Simcoe	81,775
Normick Perron Inc Cochrane	248,581
North Algoma CITC Sault Ste Marie	225,286
North Algoma Ind Wawa	87,636
North American Black Museum Amherstburg	152,424
North Caribou Lake Band Wegamori Lake	72,925
North Comm Dev Service Corp Fort Frances	558,701
North Shore Native Workskills Massey	69,061
North Simcoe Arts Council Midland	73,689
North Simcoe Development Corp Penetanguishene	201,887
North York & York CITC Schomberg	368,900
North York & York Citizens North York	104,636
North York Board of Education North York	286,588
North York CITC North York	1,614,308
North York Job Find North York	261,911
Northern College Timmins	440,937
Northern Trainers Sudbury	77,000
Northumberland Business Development Assoc Northumberland	145,651
Northwest Enterprises Thunder Bay	445,130
Office Automation Toronto	187,539
Ogwatsih Artisans Ltd St Catharines	75,943
Older Workers Prov Hamilton	298,265
Oneida Council Southwold	68,823
Oneida Nation London	203,457
Oneida of the Thames Southwold	292,779
Ontario Environment Network Toronto	69,080
Ontario Forestry Assoc North York	88,655
Ontario March of Dimes Toronto	248,253
Ontario Marina Assoc Essex	94,797
Ontario Museum Assoc Toronto	281,520
Ontario Social Dev Council Toronto	153,455
Operating Engineers Training Institute Toronto	281,639
Operation Pride Toronto	337,346
Operation Youth Toronto	435,725
Orillia & Area Corp Orillia	90,424
Orillia CFC Orillia	71,938
Orillia Community Orillia	56,636
Ottawa Carleton CITC Ottawa	431,032
Ottawa Day Nursery Ottawa	61,096
Ottawa Human Resources Ottawa	51,656
Ottawa Street BIA Hamilton	64,329
Ottawa Street Business Assoc Hamilton	97,068
Ottawa Women's Financial Institute Ottawa	373,620
Ottawa YMCA Ottawa	519,118
Ottawa YW/YMCA Ottawa	179,952
Ottawa YWCA Ottawa	102,155
Ottawa/Carleton Regional Municipality Nepean	615,076
Oxford CITC Woodstock	149,545
Oxford County Plan Woodstock	69,237
Oxford Indust Ingersoll	63,418
Parry Island Indian Band Parry Sound	100,450
Parry Sound BDC Parry Sound	69,033
Partnerships in Education Kingston	211,498
Peninsula Fence Thorold	51,962
Perth Machinery Perth	75,374
Perth Museum Board Perth	72,249
Phantom Industries Toronto	76,397
Pharmapak Ltd Scarborough	79,241
PIC 50 Heron Bay BD Mobert	88,928
PIC Mobert Indian Band Mobert	238,834
Pine Tree Native Brantford	146,136
Pinecrest Queensway Ottawa	73,437
Pinecrest Services Ottawa	87,524
Port City Job Creation Thunder Bay	63,700
Port Colborne Port Colborne	201,759
Port Colborne Retail Port Colborne	73,097
Port Colborne Wainfleet Port Colborne	68,678
Prescott Russell Centre Hawkesbury	50,538
Prescott Russell Development Clarence Creek	77,903
Preservation Agric Lands SO St Catharines	56,406
Prince Edward County Devel Com Picton	127,960
Proctor and Gamble Hamilton	100,000
Professional Day Care Guelph	58,367
Project Work Toronto	237,267
PWL Mfg Waterloo	347,640
Quebec & Ontario Paper Co Ltd Thorold	105,969
Queen's University Kingston	105,963
Quinte CITC Belleville	79,440
R & Y Tool & Die Welland	52,128
R Bautista Consultants Toronto	84,510
Rainy River BDC Fort Frances	240,336
Rainy River CITC Fort Frances	76,258
Re-Training for Disabled Toronto	54,800
Reaching for an Answer Toronto	187,311
Red Lake Economic Development Red Lake	142,970
Red Lake Falls Red Lake	141,847
Red Lake Falls CITC Red Lake	68,172
Regional Municipality of Peel Brampton	168,922
Renfrew Board of Education Renfrew	82,098
Renfrew County CITC Pembroke	434,974
Renfrew County LEAD Pembroke	146,641
Renfrew County Trav Renfrew	77,755
Res Fram Cont Assoc Toronto	322,989
Rexdale Microskills Rexdale	411,175
Royal Ontario Museum Toronto	60,693
SS Marie Conserv Authority Sault Ste Marie	95,392
Sacred Heart Child & Family Crt Smith Falls	105,909
Salvation Army Midland	51,181
Salvation Army Ottawa	147,860
Salvation Army Toronto	173,656
Sanyo Toronto	200,000
Sarnia Goodwill Sarnia	52,743
Sarnia Lambton BDC Sarnia	54,283
Sarnia Lambton Committee Sarnia	50,000
Saugeen Nation Savant Lake	60,314
Sault Ste Marie Business Sault Ste Marie	303,884
Sault Ste Marie CFC Sault Ste Marie	495,000
Sault Ste Marie CITC Sault Ste Marie	272,667
Scadding Court Community Centre Toronto	53,725
Scap Administration Part II Sudbury	112,059
Science Fair Ottawa	190,621
Scotts Plains Recycling Peterborough	163,932
Seams Easy St Thomas	273,902
Seaway Valley Tour Cornwall	51,925
Seneca College Toronto	514,861
Senior Citizens Dept Niagara Thorold	58,903
Service à la jeunesse Hearst	61,606
Serviplast Corruna	197,441
Seven Bands Bus Walpole Island	116,867
Seven Bands Comm Fut Committee Muncey	153,866
Shaw Colleges Toronto	104,549
Sheridan College Oakville	75,143
Sheridan College Oakville	1,083,079
Shoal Lake Band 40 Shoal Lake	67,501
Siene River Band Siene River	57,944
Sioux Lookout Band Sioux Lookout	237,869
Sir Sanford Fleming Lindsay	206,444
Six Nations Band Six Nations Reserve	290,421
Skills Training Toronto	111,676
Skiltec Assoc North Bay	341,698
South Bruce Lakeshore LEAD Cor North Bay	88,692
South Grenville Elo Prescott	666,365
South Temiskaming Cobalt	60,781
Special Services Ohsweken	60,601
St Stephen's House Toronto	60,381
St Catharine's Wado Karate St Catharines	65,604
St Catharine's YMCA St Catharines	187,287
St Catharine's Youth Centre St Catharines	108,465
St Clair College Chatham	370,095
St Joseph's Hospital Chatham	55,666
St Kit's General Hospital St Catharines	59,643

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
St Lawrence College Cornwall	50,417
St Leonards London	491,750
Stanadyne Inc Mississauga	74,538
Stephens and Rankin St Catharines	60,333
Sterling Business London	53,999
Stormont Dundas CITC Cornwall	135,058
Stratford Festival Stratford	262,061
Stratford General Hospital Stratford	50,047
Sudbury Board of Education Sudbury	88,410
Sudbury CITC Sudbury	574,162
Sudbury Garment Inc Sudbury	107,801
Sudbury Indust Training Sudbury	78,150
Sudbury Multicultural Centre Sudbury	50,166
Sudbury Women's Centre Sudbury	60,365
Suen Ng Sandberg Thunder Bay	102,432
Support Computer London	85,642
Susan Shoe Ltd Hamilton	71,546
Swan Wooser Engine St Catharines	68,705
TO Comm Enterprise Centre Toronto	214,800
Team Effort Serv Thunder Bay	56,589
Ted Systems Inc Toronto	110,252
The Black Secretariat Toronto	56,928
The Collingwood Comm Collingwood	62,000
The Corp of the City of Sarnia Sarnia	79,901
The Welland LEAD Corp Welland	62,943
Theatre Ontario Toronto	154,489
Thunder Bay CITC Thunder Bay	177,253
Thunder Bay Indian Thunder Bay	67,937
Timmins CITC Timmins	204,864
Timmins Sexual Assault Centre Timmins	66,354
Toronto Advisory CITC Toronto	218,211
Toronto Advisory Committee Toronto	799,590
Toronto Office Training Toronto	399,327
Toronto Plastics Scarborough	50,948
Toronto Tacit CITC Toronto	343,008
Tourism & Hosp Dev Program Sudbury	381,781
Town of Elliot Lake Elliot Lake	73,205
Toyota Motor Manufacturing Cambridge	147,744
Tradesco Mold Toronto	63,846
Treasurer of Ontario Toronto	130,379,578
Trent University Peterborough	92,589
Trenval Business Trenton	93,005
Trinity Square Care Toronto	87,454
Tru Die Ltd St Thomas	87,697
Unemployed Help CTR of Windsor Windsor	235,826
Unemployment Services Toronto	99,549
Union des cultivateurs Clarence Creek	107,930
United Way of Windsor Windsor	52,849
University of Guelph Guelph	145,007
University of Ottawa Ottawa	116,375
University of Toronto Toronto	103,999
University of Waterloo Waterloo	83,307
University of Western Ontario London	69,584
University of Windsor Windsor	77,849
Victoria County Lindsay	190,123
Vocational Resource Centre Espanola	58,908
Vocation Resource Centre Sudbury	354,545
Vulcan Hart Etobicoke	55,023
Wallaceburg CITC Wallaceburg	186,751
Walpole Community Walpole Island Reserve	56,000
Walpole Industrial Walpole Island Reserve	102,000
Waterloo County Board Kitchener	190,942
Waterloo PBL Inter Waterloo	52,428
Wawatay Native Comm Timmins	321,804
Welland BDC Welland	99,088
Welland Canal Preservation St Catharines	75,205
Welland Canal Society Welland	53,411
Welland Canals Assoc St Catharines	256,870
Wellington County Board Guelph	113,192
Wesley Urban Ministry Hamilton	79,079
West End Machinery Toronto	315,300
West Inc Windsor	343,062
West Lincoln and District Beamsville	51,961
West Nipissing Sturgeon Falls	60,009
Western Ont Bus London	96,699
Westwood Adult Education Mississauga	168,965
Whitesand Resources Armstrong	62,110
Wilfrid Laurier University Waterloo	65,411
Willis Business School Toronto	368,901
Willis Language Ottawa	68,165
Willowridge Training Rexdale	390,684
Windsor Catholic School Board Windsor	83,963
Windsor Essex CITC Windsor	813,398
Windsor Essex Skill Windsor	127,482
Windsor Essex Society Artistic Windsor	55,650
Windsor Recreation Build Windsor	60,573
Windsor/Area Recreation Guild Windsor	51,035
Women Immigrants London	353,264
Women Inventory Project Windsor	154,821
Women Training for Employment Inc Kenora	190,652
Women's Enterprise Toronto	244,697
Woodgreen Community Centre Toronto	148,811
Woodland Indian Cultural Education Centre Brantford	82,746
Working Skills Centre of Ontario Toronto	517,860
Working Women Community Centre Toronto	151,025
Wright & Barker Sault Ste Marie	66,127
YMCA Job Generation Toronto	259,099
YMCA St Thomas St Thomas	115,560
York Region Board of Education Toronto	50,522
York University North York	340,055
Youth Employment Skills Toronto	2,571,961
Youth Opportunities Aurora	245,475
Youth Perspectives Ottawa	355,365
YWCA St Catharines	54,525
Manitoba Region—	
Anderson Management Services Winnipeg	184,408
Anicinabe Resource Centre Pine Falls	156,065
Anishinabe Respect Winnipeg	218,974
Applied Linguistics Winnipeg	466,193
ARC Industries Winnipeg	57,061
Association for Community Living Winnipeg	441,837
Barren Lands Indian Band Brochet	68,561
Brandon Industrial Commission Brandon	142,399
Brandon University Brandon	423,246
Brittany Inn Ltd Winnipeg	63,936
Brokenhead Band Scanterbury	126,610
Canada Packers Inc Winnipeg	145,751
Canadian National Railways Winnipeg	61,830
Chamber of Commerce Winnipeg	350,000
Children's Aid Society of Eastern Manitoba Steinback	140,151
Children's Home of Winnipeg Winnipeg	468,959
City of Portage la Prairie Portage la Prairie	56,737
Community Income Tax Winnipeg	108,865
Concept Special Business Advisors Winnipeg	56,943
Creative Playroom Workshop Winnipeg	111,186
Cross Lake Band Thompson	63,847
Dakota Manufacturing Portage la Prairie	171,513
Dauphin Leather Dauphin	151,789
Dauphin Opportunity Centre Dauphin	52,527
Delro Industries Winnipeg	63,375
Don Ayre & Associates 1984 Inc Winnipeg	164,444
Department Regional Industrial Expansion Winnipeg	1,781,172
Electronic Industries Winnipeg	157,808
Employment Preparation Project Winnipeg	202,244
Fédération Provinciale des Comités de Parents Winnipeg	149,878
Frontier School Division No 48 Winnipeg	60,660
Greenstone Business Development Flin Flon	120,504
Guertin Bros Ltd Winnipeg	61,931
Health Sciences Centre Winnipeg	82,964
Inco Ltd Thompson	234,907
International Union of Operating Engineers Winnipeg	63,131
Island Lake Tribal Council Winnipeg	100,945
John Howard Society Brandon	196,694
Keeseekoowenin Band Sandy Lake	63,556
Keewatin Indian Student Services Thompson	62,592
Kirkness Adult Learning Centre Winnipeg	666,424
K T Industries Ltd Winnipeg	75,379

EMPLOYMENT AND IMMIGRATION—*Continued*

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Limestone Training Agency Sundance	2,048,500
Local Government District of Park Onanole	58,690
Long Plain Band Edwin	129,266
Lord Selkirk School Winnipeg	99,937
Lord Selkirk School Selkirk	85,828
Macleod Learning Centre Winnipeg	66,599
Mancin Consultants Ltd Winnipeg	231,759
Manitoba Child Care Assoc Inc Winnipeg	725,021
Manitoba Foster Parents Assoc Winnipeg	118,675
Manitoba Child Care Assoc Winnipeg	400,415
Manitoba Development Centre Portage la Prairie	98,696
Manitoba Rolling Mills (Canada) Ltd Selkirk	189,039
Marines Museum of Manitoba Selkirk Inc Selkirk	155,742
Max Reinhardt Theater Winnipeg	61,282
National Energy Conservation Winnipeg	134,274
North Country Archery Emerson	201,650
North West Manitoba Development Corp Lynn Lake	213,876
Northeast Interlake Business Development Corp Riverton	206,556
Northeast Manitoba Community Winnipeg	55,034
Northern Flood Capital Winnipeg	176,446
Northern Options for Women Thompson	149,906
Parkland Minor Baseball Assoc Dauphin	137,069
Parkland Institute Dauphin	193,880
Pash Systems Ltd Winnipeg	166,032
Patal Education Consultants Winnipeg	375,705
Pembina Valley Development Corp Altona	220,921
Pluri Elles Inc Winnipeg	171,730
Portage Friendship Centre Portage la Prairie	110,645
Portuguese Assoc of Manitoba Winnipeg	62,677
Premier Personnel Winnipeg	226,666
Principal 10 Brandon Brandon	55,614
Pritchard Place Drop In Centre Winnipeg	79,831
Province of Manitoba Winnipeg	19,543,575
Pukatawagan Development Corporation Pukatawagan	59,796
River East School Division No 9 Winnipeg	66,833
R M of Rockwood Hatchery Gunton	62,546
Rotary Club of Winnipeg Winnipeg	55,839
Sandy Bay Band Marius	58,007
Seine River School Division Ste Anne	160,272
Selkirk Development Corp Selkirk	72,369
Selkirk Housing Authority Selkirk	59,201
Selkirk Recreation Foundation Selkirk	57,000
Selkirk Training Plant Selkirk	131,243
Shamattawa Bank Shamattawa	60,510
Sioux Valley Band Griswold	68,481
Sir Hugh John Macdonald Training Program Winnipeg	486,374
Social Skills Winnipeg	272,749
South Winnipeg Technical Centre Winnipeg	357,155
Southeast Resource Development Council Winnipeg	507,327
St Amant Centre Winnipeg	50,357
St Boniface General Hospital Winnipeg	63,204
St Boniface LEAD Corporation Winnipeg	206,414
St James-Assiniboia Winnipeg	119,536
Sterling Stall ILGW Winnipeg	200,000
Sturgeon Creek Enterprises Winnipeg	82,673
Success Commercial College Winnipeg	194,072
Success Skills Centre Winnipeg	79,524
Swan River Life Skills Swan River	288,172
Tec Voc High School Winnipeg	53,789
The Pas District Chamber of Commerce The Pas	64,727
The Pas Indian Band The Pas	85,189
The Society for Crippled Children Winnipeg	69,746
Tourism Industry Association of Manitoba Winnipeg	67,216
Tourism Manitoba Dauphin	87,111
Town of Roblin Roblin	242,858
Trainex Industries Winkler	239,450
Triple S Investments Selkirk	190,425
U of M Department of Animal Science Winnipeg	163,146
Unisys Canada Winnipeg	69,989
University of Winnipeg Winnipeg	126,292
Waywayseecappo Band Rossburn	72,454
Winnserv Inc Winnipeg	50,879
Women Working Winnipeg	123,076
Worker's Compensation Board Winnipeg	713,204
Winnipeg Boys' and Girls' Club Winnipeg	140,671
Winnipeg Human Resources Opportunity Centre Winnipeg	1,422,311
Winnipeg Municipal Hospital Winnipeg	427,896
X-Kalay Industries Winnipeg	163,521
Yellowquill College Portage la Prairie	155,900
YMCA South Family Branch Winnipeg	344,146
Saskatchewan Region—	
Agriculture Employment Services Prince Albert	79,236
Ahtakakoop Reserve Band #104 Shell Lake	206,501
All Nations Institute of Technology Turtleford	390,830
AMNISIS Local #111 Porcupine Plain	59,420
AMNSIS West Central Region II Prince Albert	88,341
Archerwill Metis Local #58 Archerwill	51,072
Assoc culturelle franco-canadienne de la Sask Regina	70,334
Athabasca Regional Training Council Fond du Lac	58,371
BSD Training and Resources Ltd Saskatoon	187,745
Battlefords Indian Health Centre North Battleford	57,731
Board of Education Regina School Division #4 Regina	50,346
Buffalo River Band Meadow Lake	132,601
Canadian National Institute for the Blind Regina	81,256
Canadian Mental Health Assoc of Sask North Battleford	217,636
Canadian Mental Health Assoc of Sask Moose Jaw	114,460
Carlton Trail Regional College Humboldt	331,268
Chinese Alliance Church Regina	58,010
City of Regina Regina	52,292
Cominco Chemicals and Fertilizers Vanscoy	60,624
Compucollege Prince Albert	66,929
Consumer's Co-operative Refineries Ltd Regina	237,210
Cumberland Regional College Nipawin	140,859
Cypress Hills Regional College Swift Current	131,641
Division of Audio Visual Services Saskatoon	89,538
East Central Development Corporation Boardview	137,355
East Central Community Futures Committee Broadview	51,509
File Hills Agri-Energy Inc Balcarres	245,223
First Nations Law and Government Prince Albert	63,456
Gabriel Dumont Institute Regina	1,244,315
Gibson Urton and Engele Associates Saskatoon	154,054
Gordon Band #86 Punnichy	105,323
Hamlet of Pelican Narrows Pelican Narrows	89,346
IPSCO Inc Regina	83,174
Immigrant Women of Sask Saskatoon	86,682
John Howard Society of Sask Regina	67,220
Key Lake Mining Saskatoon	109,085
Kitsaki Development Corp La Ronge	105,254
La Ronge and Area Visions North La Ronge	58,953
Lac la Hache Indian Band La Ronge	227,180
Lac la Ronge Indian Band La Ronge	229,737
Meadow Lake District Chiefs Meadow Lake	309,280
Meadow Lake Tribal Council Meadow Lake	174,226
Meewasin Valley Authority Saskatoon	68,075
Mental Health Association in Sask Saskatoon	293,973
Meridian Community Futures Committee Alsask	52,320
Mistikwa Regional College North Battleford	121,223
Montreal Lake Band Montreal Lake	77,703
Montreal Lake Band Development Montreal Lake	68,199
Moose Jaw Packers (1974) Ltd Moose Jaw	51,634
Native Co-ordinating Council Prince Albert	72,292
Native Co-ordinating Group Inc Regina	1,483,011
New Dawn Valley Centre Fort Qu'Appelle	147,773
Nipawin Chamber of Commerce Nipawin	139,594
North Central LEAD Corp North Battleford	135,001
North West Regional College North Battleford	176,778
North Bridge Industries Inc Onion Lake	109,345
Northlands Career College La Ronge	740,116
OE Training and Development Assoc Moose Jaw	56,771
Ochapowace Ski Resort Broadview	51,415
Onion Lake Tribal Administration Lloydminster	189,437
Ontrac Training Saskatoon	56,105
Prince Albert Chamber of Commerce Prince Albert	89,653
Prince Albert District Chiefs Management Co Prince Albert	132,242
Parkland Education and Employment Co-ordinating Committee Yorkton	242,663
Parkland Regional College Melville	293,374

EMPLOYMENT AND IMMIGRATION—*Continued*

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Pasqua Band #79 Fort Qu'Appelle	58,703
Performance Development and Training Regina	235,604
Peter Ballantyne Band Pelican Narrows	87,998
Piapot Indian Reserve Regina	62,755
Plus Industries Inc Melfort	88,053
Prince Albert and District Community Service Centre Prince Albert	52,522
Prince Albert Alliance Church Prince Albert	239,822
Prince Albert Community Workshop Society Inc Prince Albert	84,530
Professional Careers Inc Regina	92,013
Province of Saskatchewan Regina	12,514,701
Rainbow Youth Centre Regina	54,254
Red Earth Band Cree Nation Red Earth	108,735
Regina Open Door Society Regina	289,572
Regina Plains Community College Regina	60,889
Regional Employment Development Committee Saskatoon	224,947
RES Industries Inc Regina	68,909
Richards Autobody and Paint Shop Regina	105,449
Riel Local Inc Regina	310,492
Sakimay Land Authority Grenfell	172,483
Sask Apprenticeable Trades Co-ordinating Group Inc Regina	378,450
Sask Assoc for the Mentally Retarded Saskatoon	67,087
Sask Indian Community College Saskatoon	66,868
Sask Indian Training Assessment Group Inc Prince Albert	2,588,901
Sask Valley School Division #49 Warman	71,865
Sask Workers Compensation Board Regina	244,214
Saskatchewan Abilities Council Saskatoon	159,045
Saskatchewan Technical Institute Moose Jaw	156,889
Saskatoon Board of Education Saskatoon	99,445
Saskatoon East School Division #41 Saskatoon	111,443
Saskatoon Family YMCA Saskatoon	173,377
Saskatoon Open Door Society Saskatoon	159,767
Saskatoon Region Community College Saskatoon	310,575
SERD Consultants Ltd Prince Albert	53,200
SHBA/NHWP Education and Training Trust Fund Regina	50,000
SIAST—Kelsey Campus Saskatoon	694,848
SIAST—Palliser Campus Moose Jaw	64,441
SIAST—Wascana Campus Regina	1,196,305
SIAST—Woodland Campus Prince Albert	538,964
South East Region Community College Weyburn	133,146
University of Regina Sask	134,990
University of Saskatchewan Saskatoon	139,034
Wallis Treherne (W I S E) Regina	53,023
WeyerHaeuser Canada Ltd Prince Albert	168,243
WICCA Training and Consulting Regina	157,781
YWCA Nanny Program Regina	57,651
Yorkton Open Door Society Yorkton	173,437
Young Women's Christian Assoc Saskatoon	72,981
Youth Employment Services Prince Albert	53,572
Youth Unlimited of Regina Regina	252,021
Alberta/Northwest Territories Region—	
Aboriginal Radio and Television Society Edmonton Alta	79,229
Alberta Alfalfa Seed Producers Beaver Lodge Alta	125,675
Alberta College Interpreter Service Edmonton Alta	376,789
Alberta Energy Company Ltd Redcliffe Alta	75,506
Alberta Gas Ethylene Company Ltd Red Deer Alta	175,863
Alberta Junior Forest Warden Assoc Edmonton Alta	91,509
Alberta Museums Assoc Edmonton Alta	146,757
Alberta Roofing Industry Training Calgary Alta	200,000
Alberta School for Office Automation Edmonton Alta	66,825
Alberta Seventh Step Society Edmonton Alta	53,732
Alberta Sport Council Calgary Alta	63,569
Alberta Theatre Projects Calgary Alta	64,277
Alberta Vocational Centre Lac la Biche Alta	745,150
Arusha International Development Resources Centre Calgary Alta	171,618
Association Canadienne Française de l'Alberta Falher Alta	51,230
Athabasca University Athabasca Alta	373,851
AVC Lac la Biche Lac la Biche Alta	62,188
Baker Lake Chamber of Commerce Baker Lake NWT	51,942
Barry Watson and Partners Edmonton Alta	208,765
Battle River Tourist Assoc Camrose Alta	87,416
Bernard C Vinge and Associates Edmonton Alta	198,426
Blackfoot Band Administration Gleichen Alta	415,092
Blood Tribe Administration Stand Off Alta	201,108
Blue Quills Native Education Council St Paul Alta	225,522
Blueprint for the future Lac la Biche Alta	55,012
Boilermakers Education Trust Fund Edmonton Alta	74,923
Brooks and District Museum Brooks Alta	126,787
Building Owners and Managers Calgary Alta	305,294
Business Assistance Native Alberta Corporation Edmonton Alta	54,245
Calgary Assoc for the Mentally Handicapped Calgary Alta	256,201
Calgary Catholic Immigration Society Calgary Alta	308,232
Calgary City Ballet Society Calgary Alta	51,680
Calgary Immigrant Aid Society Calgary Alta	86,638
Calgary Luge Club Calgary Alta	69,508
Cambodian Assoc for Self Help Edmonton Alta	95,476
Camrose Regional Economic Development Corporation Camrose Alta	58,180
Canadian Mental Health Assoc Red Deer Alta	57,043
Canadian Career Centre Edmonton Alta	201,740
Canadian Rockies Theatre Company Canmore Alta	144,314
Canadian Southern Baptist Seminary Calgary Alta	55,962
Canmore Family and Community Support Canmore Alta	76,297
Career Connections Ltd Edmonton Alta	151,910
Career Development Institute Edmonton Alta	120,000
Career Training Centre Calgary Alta	156,509
Center Stage Red Deer College Red Deer Alta	135,849
Children's Home of Winnipeg Winnipeg Man	186,098
Chinese Benevolent Assoc Edmonton Alta	50,375
Chipewyan Band 403 Fort Chipewyan Alta	72,179
Christian Ventures Calgary Alta	130,705
City of Calgary Calgary Alta	112,056
City of Edmonton Transit Edmonton Alta	75,576
Cominco Mines Pine Point Alta	1,238,889
Community Futures LSL Slave Lake Alta	58,313
Cornerstone Communications Society Calgary Alta	200,366
Creative Employment Development Assoc Edmonton Alta	59,400
Dancers Studio West Calgary Alta	57,973
Dedidely Jazz Society Calgary Alta	175,040
Deh Oho Society Friendship Centre Fort Simpson NWT	67,036
Department of Education Yellowknife NWT	4,210,700
Doctor Egbert Community Calgary Alta	97,701
Doctor James Battle and Associates Edmonton Alta	80,216
Drumheller and District Development Corporation Drumheller Alta	364,046
Drumheller Community Futures Drumheller Alta	100,834
Drumheller Development Handicapped Education Society Drumheller Alta	70,999
Edmonton Mennonite Society Edmonton Alta	115,876
Edmonton Pipe Trades Education Trust Fund Edmonton Alta	104,421
Edmonton Space Sciences Foundation Edmonton Alta	81,219
Elizabeth Metis Settlement Assoc Grande Centre Alta	167,553
Employment Action Assoc Fort Saskatchewan Alta	62,289
Employment Development Services Edmonton Alta	297,075
Envinos Wilderness Schools Calgary Alta	81,272
Fairview College Fairview Alta	61,916
Finishing Time Incorporated Calgary Alta	347,766
Foothills Academy Calgary Alta	58,581
Fort Calgary Preservation Society Calgary Alta	88,552
Frank and Associates Spring Coulee Alta	79,851
Friends of the Athabasca Fort McMurray Alta	72,271
Fort Vermilion and District Recreational Board Fort Vermilion Alta	79,509
Giant Yellowknife Mines Ltd Yellowknife NWT	200,533
Glenbow Museum Calgary Alta	54,951
Golden Age Cultural Centre Calgary Alta	52,567
Grande Prairie Friendship Centre Grande Prairie Alta	221,515
Grande Prairie Regional College Grande Prairie Alta	410,576
Grant MacEwan Community College Edmonton Alta	579,324
Grey and Associates Calgary Alta	211,006
Gulf Canada Corporation Calgary Alta	262,151
HPC Construction Spruce Grove Alta	110,470
Hamlet of Coral Harbour Coral Harbour NWT	99,809
Harcourt Matthews and Associates Edmonton Alta	188,850
Hay River Area Community Futures Hay River NWT	93,695
Henderson College of Business Calgary Alta	243,695

EMPLOYMENT AND IMMIGRATION—*Continued*

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High River Business Development Centre Ltd High River Alta	123,050
High River Development Corporation High River Alta	69,261
HMW Mechanical Service Ltd Edmonton Alta	80,552
Holy Spirit Roman Catholic Parish Calgary Alta	108,113
Horse Lake Hythe Alta	67,529
Incorporated Hamlet of Aklavik NWT	51,055
Inuit Broadcasting Ottawa Ont	125,285
Inuit Tapirisat of Canada Ottawa Ont	202,952
Inuvialuit Communications Inuvik NWT	96,448
Inuvik Community Futures Inuvik NWT	134,975
J R Cowley and Associates Edmonton Alta	76,362
Jack Bredin Community Institute Edmonton Alta	247,882
John Howard Society Medicine Hat Alta	78,595
Keewatin Education Project Rankin Inlet NWT	790,000
Kehewin Tribal Administration Bonnyville Alta	52,886
Keyano Theatre Company Fort MacMurray Alta	263,899
Kikino Metis Settlement Assoc Kikino Alta	50,145
La Société éducative du Projet Edmonton Alta	194,455
Lakeland College Vermilion Alta	368,371
Learning Assistants Leduc Alta	60,400
Leave it to Jane Theatre Assoc Edmonton Alta	79,502
Lethbridge Community College Lethbridge Alta	909,980
Lethbridge Tier One Junior Hockey Lethbridge Alta	55,653
Life Skills Training Centre Edmonton Alta	97,205
Little Red River Band High Level Alta	222,201
Lloydminster Community Futures Lloydminster Alta	63,900
Local Enterprises Trust Society Lethbridge Alta	218,133
Louis Bull Band Training Trust Fund Hobbema Alta	200,000
Lubicon Lake Indian Band Edmonton Alta	138,447
Mackenzie Delta Regional Council Inuvik NWT	93,663
Marigold Library System Stratmore Alta	53,379
Marion Carlson Red Deer Alta	290,040
Martech Training Experience Edmonton Alta	274,951
MacKay Computer College Edmonton Alta	91,296
McMan Youth Services Assoc Edmonton Alta	419,381
McMan Youth Services Assoc Calgary Alta	352,472
MCTS Associates Edmonton Alta	53,814
Meadow Lake Tribal Council Saskatoon Sask	506,320
Medicine Hat and District Industrial Training Committee Medicine Hat Alta	61,416
Medicine Hat College Medicine Hat Alta	436,257
Medicine Hat Public Library Medicine Hat Alta	76,244
Mennonite Central Committee Canada Winnipeg Man	380,640
Mennonite Centre for Newcomers Edmonton Alta	81,441
Metis Children Services Edmonton Alta	122,140
Mount Royal College Calgary Alta	111,830
Native Women's Assoc Inuvik NWT	61,721
Native Women's Assoc of NWT Yellowknife NWT	207,125
Nordegg Historic Heritage Rocky Mountain House Alta	75,488
Nunatext Publishing Corporation Nepean Ont	54,800
NWT Association for Children Learning Assoc Yellowknife NWT	160,895
NWT Council for Disabled Persons Yellowknife NWT	56,828
O'Chiese Indian Band Rocky Mountain House Alta	103,729
Office Assistance Calgary Alta	239,571
Olds College Olds Alta	107,568
On-Site Placement Services Edmonton Alta	242,900
Palynchuk Associates Edmonton Alta	99,073
Panorama Communications Calgary Alta	104,456
Peigan Band Pincher Creek Alta	147,755
Peigan Board of Education Brocket Alta	112,250
Petro Canada Products Edmonton Alta	79,791
Pincher Creek Film Society Pincher Creek Alta	97,380
Pinetree Consulting Dauphin Sask	360,000
Pond Inlet Education Council Pond Inlet NWT	58,519
Porcupine Contracting Cowley Alta	85,506
Provincial Treasurer Edmonton Alta	36,724,105
Puskwan Moostos Weskayicun Society Peace River Alta	412,524
Rae Lakes Store Project Yellowknife NWT	69,414
Red Deer Chamber of Commerce Red Deer Alta	67,579
Red Deer College Red Deer Alta	161,952
Regional Business Corporation Lac la Biche Alta	129,285
Rehabilitation Society of Calgary Calgary Alta	182,419
Rex Rainsforth in Trust Calgary Alta	359,395
Rick Hansen Centre University of Alta Edmonton Alta	873,910
Rocky Chamber of Commerce Rocky Mountain House Alta	80,246
Rondar Associates Edmonton Alta	99,194
Saddle Lake Band 125 Saddle Lake Alta	61,010
Southern Alberta Institute of Technology Calgary Alta	866,950
Sandstone Valley Ecumenical Centre Calgary Alta	90,250
Sancee Nation Calgary Alta	277,157
Saskatchewan Indian Institution Saskatoon Sask	75,360
Saskatchewan Research Council Saskatoon Sask	241,511
Saskatoon Mountain Economic Development Beaverlodge Alta	85,991
Share Society Edmonton Alta	84,817
Snow Goose Industries Wildwood Alta	288,285
St John Ambulance Yellowknife NWT	71,415
St Mary's Coptie Orthodox Church Edmonton Alta	53,500
St Patrick's Church Medicine Hat Alta	52,625
St Thomas United Church Calgary Alta	83,375
Stoney Tribal Administration Canmore Alta	266,178
Sturgeon Lake Band Valleyview Alta	76,003
Sun Ice Limited Calgary Alta	75,806
Sunchild Indian Band Rocky Mountain House Alta	96,439
Sylvan Lake Lutheran Bible Camp Bentley Alta	141,425
Taylor Taylor and Associates Edmonton Alta	121,044
Teen Radio Society of Pincher Creek Pincher Creek Alta	51,700
The Appaloosa Horse Club of Canada Claresholm Alta	64,046
The Boys' and Girls' Clubs of Calgary Alta	180,678
The Entrance Society of Calgary Calgary Alta	70,182
The Hull Institute Calgary Alta	263,848
The John Howard Society Edmonton Alta	362,029
The Miller Group Calgary Alta	60,100
The Rehabilitation Society of Calgary Calgary Alta	83,540
The University of Calgary Calgary Alta	873,262
The Wetaskiwin Board of Trade Wetaskiwin Alta	57,007
The Young Mens' Christian Assoc Edmonton Alta	485,643
Town of Hay River Hay River NWT	101,303
Town of Pine Point Pine Point NWT	117,022
Town of Slave Lake Slave Lake Alta	158,111
Trout Unlimited Bow River Chapter Calgary Alta	52,893
Tungavik Federation of Nunavut Ottawa Ont	152,373
University of Lethbridge Bioscience Department Heth Alta	117,798
Volunteer Centre of Calgary Calgary Alta	149,247
Westerra Institute of Technology Stony Plain Alta	211,593
Wetaskiwin and District Associations Wetaskiwin Alta	92,820
Whitefish Lake Band 128 Goodfish Lake Alta	61,072
Whitefish Lake Band 459 Atikameg Alta	170,339
Workers' Compensation Board Edmonton Alta	483,992
Yellowknife Assoc for the Mentally Handicapped Yellowknife NWT	97,702
Yellowknife 'B' Band Yellowknife NWT	79,258
Young Men's Christian Assoc Lethbridge Alta	394,683
Young Men's Christian Assoc Calgary Alta	291,113
British Columbia/Yukon Territory Region—	
A and H Career Access Incorporated Vancouver BC	61,846
AWARE Society New Westminster BC	67,410
Aboriginal Peoples Business Assoc Vancouver BC	287,562
Ahousaht Indian Band Council Ahouset BC	89,342
Alberni Clayoquot Development Society Port Alberni BC	136,841
Alberni District Assoc for the Mentally Handicapped Port Alberni BC	98,781
Alberni Valley Museum Port Alberni BC	79,286
Albion Fisheries Ltd Vancouver BC	70,046
Alexandria Indian Band Quesnel BC	77,486
Alexis Creek Indian Bank Chilanko Forks BC	55,194
Allied Indian and Metis Society Vancouver BC	431,739
American Can Canada Incorporated Vancouver BC	56,379
Anaham Indian Band Alexis Creek BC	77,162
Applied Science Technologies Burnaby BC	72,388
Arbutus Society for Children Victoria BC	84,997
Armstrong Enderby Assoc for the Mentally Retarded Armstrong BC	58,056
Armstrong Spallumcheen Chamber of Commerce Armstrong BC	70,732
Arts Sciences and Technology Center Vancouver BC	65,773
Association of Neighbourhood House Vancouver BC	71,472

EMPLOYMENT AND IMMIGRATION—*Continued*

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B and I Manufacturing Port Coquitlam BC	50,168
BC School of Art Therapy Assoc Victoria BC	74,336
Balco Industries Kamloops BC	61,893
Barkel Business School Coquitlam BC	150,026
BC Athletics Vancouver BC	97,012
BC Blind Sports and Recreation Assoc Vancouver BC	122,737
BC Conservation Foundation Langley BC	56,357
BC Federation of Mountain Clubs Vancouver BC	420,661
BC Ferry Corporation Victoria BC	300,000
BC Film and Video Industry Assoc Mission BC	176,227
BC Forest Products Ltd MacKenzie BC	85,510
BC Forestry Assoc Prince George BC	183,253
BC Forestry Assoc Vancouver BC	109,760
BC Forestry Assoc Cranbrook BC	99,630
BC Institute of Technology Burnaby BC	103,053
BC Museums Assoc Victoria BC	74,937
BC Native Women's Society Kamloops BC	281,886
BC Public Interest Research Group Burnaby BC	55,820
BC School Trustees Assoc Vancouver BC	87,298
BC Secretariat on Science Research Burnaby BC	53,731
BC Transit Authority Vancouver BC	59,391
Belfry Theater Victoria BC	75,551
Bernard C Vinge and Associates Vancouver BC	108,460
Blanshard Advisory Committee Victoria BC	226,148
Bonaparte Indian Band Council Cache Creek BC	80,555
Bowen Island Rod and Gun Club Bowen Island BC	98,209
Boys and Girls Club Vernon BC	86,927
Boys and Girls Club Kelowna BC	87,270
Boys and Girls Club Vancouver BC	50,984
Bright Angel Park Board Duncan BC	53,185
Brinkman and Associates Burnaby BC	113,782
Britannia Community Services Center Vancouver BC	247,470
British Columbians Mentally Handicapped Assoc Vancouver BC	231,395
Burnaby Assoc for the Mentally Handicapped Burnaby BC	167,807
Burnaby Career Center Burnaby BC	486,442
Burns Lake Native Development Corporation Burns Lake BC	51,625
Camosun College Victoria BC	162,495
Campbell River and District Museum Campbell River BC	93,374
Campbell River Indian Band Council Campbell River BC	164,105
Canada Language Center Ltd Vancouver BC	867,924
Canadian Airlines International Richmond BC	218,537
Canadian Education and Research Society for the Hearing Impaired Brentwood Bay BC	54,187
Canadian Forest Products Fort St John BC	98,940
Canadian Homebuilders Assoc Vancouver BC	68,875
Canadian Institute of Arts for Young Audiences Vancouver BC	99,805
Canadian Mental Health Assoc Salmon Arm BC	80,038
Canadian Mental Health Assoc North Vancouver BC	99,267
Canadian Mental Health Assoc Vernon BC	91,118
Canadian Mental Health Assoc Victoria BC	130,806
Canadian Mental Health Assoc Vancouver BC	50,714
Canadian Mental Health Assoc Surrey BC	64,487
Canadian Mental Health Assoc White Rock BC	87,780
Canadian Mental Health Assoc Richmond BC	83,373
Canfor Coast Forestry and Logging Vancouver BC	69,000
Canim Lake Indian Band 100 Mile House BC	84,239
Canoe Creek Indian Band Dog Creek BC	70,612
Cape Mudge Indian Band Council Quathiaski Cove BC	116,034
Capilano College North Vancouver BC	457,600
Capital Mental Health Assoc Victoria BC	66,245
Career Training for New Canadians New Westminster BC	82,062
Careers Incorporated Maple Ridge BC	111,086
Cariboo College Kamloops BC	237,083
Cariboo Educational Woodlot Society WIlliams Lake BC	138,469
Cariboo Tourist Assoc Williams Lake BC	144,206
Caribou Training Center 100 Mile House BC	83,696
Carousel Theater Society Vancouver BC	74,273
Carpentry Apprenticeship Board Vancouver BC	77,312
Carrier Sekani Tribal Council Prince George BC	95,244
Castlegar and District Development Board Castlegar BC	186,365
Castlegar and District Project Society Castelgar BC	54,751
Central Interior Loggers Sports Prince George BC	50,434
Central Okanagan Indian Friendship Kelowna BC	57,604
Chang Consulting Incorporated Vancouver BC	68,902
Chehalis Indian Band Agassiz BC	97,358
Chemainus Indian Band Council Ladysmith BC	116,198
Chemainus Indian Band Native Education Ladysmith BC	59,450
Childrens' Challenge Daycare Kamloops BC	52,016
Chilliwack Area Indian Council Sardis BC	115,374
City of Dawson Creek Dawson Creek BC	176,718
City of Merritt Merritt BC	142,901
City of Prince George Prince George BC	62,019
City of Revelstoke Revelstoke BC	53,665
Clayoquot Indian Band Council Tofino BC	167,138
Coast Foundation Society Vancouver BC	286,091
Coast Range Contracting Vancouver BC	89,118
College of New Caledonia Prince George BC	143,663
Collingwood Neighbourhood House Vancouver BC	87,073
Color Craft Litho Ltd Vancouver BC	77,828
Columbia Lake Indian Band Windermere BC	52,269
Cominco Trail BC	323,930
Cominco Electronic Materials Trail BC	112,487
Community Council of Greater Victoria Victoria BC	254,946
Comox District Teachers Self Help Courtenay BC	59,936
Comox Indian Band Council Courtenay BC	62,497
Comox Valley Music Society Courtenay BC	65,873
Conifer Enterprises Nanaimo BC	300,943
Conmac Enterprises Ltd Sidney BC	88,774
Construction Labourers Training Maple Ridge BC	65,672
Continuing Real Estate Education Vancouver BC	85,000
Control Data Institute Vancouver BC	583,408
Cooper Freed Ltd Denman Island BC	65,837
Coqualeetza Education Training Center Sardis BC	72,974
Coquitlam Career Center Coquitlam BC	167,002
Coquitlam Share Society Coquitlam BC	69,655
Corporate Learning Institute Vancouver BC	109,700
Corporation of the District of Duncan Duncan BC	56,798
Corporation of the Village of Pemberton Pemberton BC	81,747
Courtenay and District Historical Society Courtenay BC	58,756
Courtenay Recreation Assoc Courtenay BC	117,643
Cowichan Agricultural Society and Farmers Institute Duncan BC	66,549
Cowichan Community Centre Duncan BC	60,109
Cowichan Indian Band Council Duncan BC	102,113
Cowichan Valley Committee Duncan BC	61,991
Cowichan Wooden Boat Society Dunan BC	82,885
Cranbrook Kimberley Area Community Cranbrook BC	75,398
Crescent Beach Community Services Crescent Beach BC	58,039
Crestbrook Training Trust Fund Vancouver BC	85,443
Creston Chamber of Commerce Creston BC	93,138
Cunningham Howard Quesnel BC	92,655
Cunningham John Allen Prince George BC	50,724
David Thompson Student Society Nelson BC	56,402
DC Dancecorps Vancouver BC	59,083
Delta Community Career and Living Delta BC	113,955
Delta Recycling Society Delta BC	163,547
Deltassist Society Delta BC	84,300
Deol Agricultural Education Research Burnaby BC	58,206
Dexter Wallace and Associates Vancouver BC	151,407
Dier Thomas F J Prince George BC	78,811
Dimensions Training Group Port Coquitlam BC	58,508
District of Chetwynd Chetwynd BC	75,344
District of North Cowichan Duncan BC	177,277
District of Surrey Surrey BC	61,053
Ditidaht Band Council Port Alberni BC	100,821
Divorce Lifeline Victoria BC	73,389
Douglas College New Westminster BC	222,429
Downtown Eastside Economic Bevel Society Vancouver BC	113,930
Downtown Eastside Residents Association Vancouver BC	94,046
ECA BC Shared Employees Training Burnaby BC	100,000
East Kootenay Community College Cranbrook BC	127,418
Ehattesaht Indian Band Council Campbell River BC	55,697
Eland Distributors Ltd Burnaby BC	137,680
Electrical Industrial Joint Training Committee Burnaby BC	232,528
Elwood Enterprises Terrace BC	63,581
Eva M Waldona and Associates Vancouver BC	179,432
Executive Secretarial College Victoria BC	70,657

EMPLOYMENT AND IMMIGRATION—*Continued*

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Family Resource Institute Vancouver BC	60,820
Family Services of Greater Vancouver BC	66,922
Federation Des Franco Columbien Vancouver BC	103,442
Fernwood Community Center Management Victoria BC	58,898
Fiala Bonner and Associates Ltd Vancouver BC	213,446
Fiberco Pulp Incorporated Taylor BC	120,000
Finlay Forest Industries MacKenzie BC	99,088
Firehall Theater Society Vancouver BC	80,257
First Vancouver Theatre Space Society Vancouver BC	81,487
Fleming Watt Associates Aldergrove BC	62,383
Fort Langley Chamber of Commerce Fort Langley BC	72,453
Fort Langley National Historic Cooperative Fort Langley BC	84,446
Fort St John Community Arts Council Fort St John BC	84,294
Fort St John Friendship Society Fort St John BC	230,915
Fraser Canyon Indian Administration Lytton BC	99,076
Fraser Corrections Residents Society Burnaby BC	95,256
Fraser Information Society Coquitlam BC	84,504
Fraser Lake Indian Band Fort Fraser BC	149,020
Fraser Region Community Justice Institute Langley BC	67,734
Fraser Valley College Abbotsford BC	417,672
Future Forest Contracting Prince George BC	241,069
G R Technical Training Institute Victoria BC	151,661
Galiano School of Arts Galiano Island BC	58,392
Genesis Society Fort Langley BC	70,430
Gibson Community Self Help Association Gibsons BC	61,331
Gitanmaax Indian Band Council Hazelton BC	147,084
Gitksan Wetsuwten Tribal Council Hazelton BC	94,544
Gitlakdamix Indian Band Council New Aiyansh BC	131,921
Gitwangak Indian Band Council Kitwanga BC	91,400
Glaziers Joint Trade Board Coquitlam BC	54,973
Glen Vowell Indian Band Council Hazelton BC	85,973
Gold River Chinook Project Gold River BC	53,099
Goodman David and Tracy Penticton BC	50,156
Gordon Neighbourhood House Vancouver BC	318,696
Gordon S Bonner and Associates Incorporated Vancouver BC	84,000
Gorman Brothers Lumber Westbank BC	69,444
Great Canadian Casino Supply Company Ltd Burnaby BC	76,690
Greater Nanaimo Community Futures Nanaimo BC	50,740
Greater Trail Business Development Trail BC	134,352
Greater Trail Community Futures Company Trail BC	89,803
Greater Victoria Water District Victoria BC	258,018
H Klein and Associates Burnaby BC	101,391
Ha Ho Payuk School Port Albernia BC	106,950
Halalt Indian Band Council Chemainus BC	122,121
Harbour City Trade School Nanaimo BC	63,393
Hartley Bay Indian Band Council Hartley Bay BC	66,532
Hazelton Area Historical Assoc Hazelton BC	97,232
Heiltsuk Tribal Council Waglisla BC	190,478
Herizon Consulting Kamloops BC	78,469
Herlinveaux Richard H Sidney BC	128,769
Hickey Dwight Delta BC	137,503
Homalco Indian Band Campbell River BC	225,523
Hong Kong Bank of Canada Vancouver BC	91,661
Horticulture Center of the Pacific Victoria BC	125,848
Hospitality Industry Education Advisory Council Vancouver BC	214,736
I T E C Industrial Training Center Richmond BC	113,412
IATSE Local 891 Vancouver BC	50,000
Immigrant Services Society of BC Vancouver BC	164,937
Impact Training Incorporated Trail BC	58,065
Insurance Agents Assoc of BC Vancouver BC	113,055
Intercultural Assoc of Greater Victoria Victoria BC	139,901
Interior Indian Friendship Center Kamloops BC	169,571
Interior Native Alcohol and Drug Counselling Armstrong BC	54,623
International Brotherhood of Electrical Workers Joint Training Commission Burnaby BC	272,362
International Testing Corporation Vancouver BC	257,658
Island Office Trends Sidney BC	127,214
Island West Investments Corporation Port Alberni BC	90,373
James Bay Community Project Victoria BC	69,772
James E Rogers Group Ltd Vancouver BC	52,214
Jewish Festival of the Arts Society Vancouver BC	60,679
John Howard Society of BC Nanaimo BC	71,680
John Howard Society Victoria BC	181,289
John Howard Society Prince George BC	131,655
John Howard Society Campbell River BC	78,890
Joslin and Associates Ltd White Rock BC	135,301
Juhasz Tamas A Victoria BC	69,749
Kakawis Family Development Center Tofino BC	112,413
Kaleidoscope Theater Productions Society Victoria BC	68,331
Kamloops Art Gallery Kamloops BC	56,256
Kamloops Indian Band Kamloops BC	51,047
Kamloops Society for the Mentally Handicapped Kamloops BC	78,358
Kamloops Trades Training Society Kamloops BC	143,443
Katzie Indian Band Pitt Meadows BC	89,119
Kekuli Audio Visual Surrey BC	76,636
Kelowna Economic Recovery Employment Commission Kelowna BC	223,954
Kent Harrison Arts Council Harrison Hot Springs BC	69,651
Kingfisher Community Hatchery Enderby BC	53,368
Kispiox Indian Band Council Hazelton BC	131,065
Kitamaat Village Council Kitamaat BC	117,031
Kitanmaax School of Northwest Indian Art Hazelton BC	67,660
Kitasoo Indian Band Council Klemtu BC	93,941
Kitselas Indian Band Council Terrace BC	81,412
Kitsilano Neighbourhood House Vancouver BC	66,666
Kitsumkalum Farmers' Institute Terrace BC	64,479
Kiwassa Neighbourhood Service Assoc Vancouver BC	219,402
Klahoose Indian Band Cortes Island BC	57,532
Kluane Tribal Council Burwash Landing YT	57,366
Kootenay Indian Area Council Cranbrook BC	85,165
Kootenay Registered Employment Development Assoc Nelson BC	150,852
Kootenay Wildlife Heritage Fund Society Cranbrook BC	87,352
Ksan Association Hazelton BC	71,003
Kwakiutl Indian Band Council Port Hardy BC	133,924
Kwantlen College Surrey BC	97,403
Kwicksultaineuk Indian Band Simoon Sound BC	91,709
Kyuquot Indian Band Council Kyuquot BC	55,704
La Fédération des franco-colombiens Vancouver BC	51,362
La Société francophone de Victoria Victoria BC	57,500
Lakalzap Indian Band Council Greenville BC	157,900
Lake Babine Indian Band Granisle BC	61,403
Lake Windermere Rod and Gun Club Cranbrook BC	54,900
Langley Association for the Handicapped Langley BC	128,738
Langley Family Services Association Langley BC	99,651
L'association francophone de Nanaimo Nanaimo BC	89,577
Lax Kwalaams Indian Band Council Port Simpson BC	66,021
Le Cercle des Canadiens français Prince George BC	65,771
Lillooet District Rec Center Lilloet BC	61,847
Lions Club Chase BC	162,655
Little Shuswap Lake Indian Band Chase BC	68,838
Logical Actions Victoria BC	193,720
Lorax Forestry Limited Surrey BC	57,596
Lorax Forestry 1987 Limited Prince George BC	147,455
Lower Fraser Valley Cerebral Palsy Association Surrey BC	77,606
Lower Mainland Composer Society Vancouver BC	85,229
Lower Mainland Society for Literacy and Employment Surrey BC	56,508
Lower Seymour Demonstration Forest Burnaby BC	65,210
Lower Similkameen Indian Band Keremos BC	83,778
M O S A I C Vancouver BC	565,963
M T C College of Business New Westminster BC	108,361
MacDonald Dettwiler Technologies Limited Richmond BC	224,968
Malaspina College Nanaimo BC	85,882
Malaspina College Powell River BC	87,521
Malaspina College Duncan BC	59,679
Maple Ridge Athletic Assoc Maple Ridge BC	57,236
Maple Ridge Chamber of Commerce Maple Ridge BC	53,259
Marjen Management and Assoc Kelowna BC	84,291
Marlin Travel Group Ltd Richmond BC	191,000
Massett Indian Band Council Masset BC	146,038
Matsqui Abbotsford Community Services Abbotsford BC	407,767
McDonald John William Sidney BC	108,034
McKay Technical Institute Vancouver BC	73,115
Media Network Victoria BC	50,264
Mennonite Central Committee Clearbrook BC	70,747
Merritt and District Chamber of Commerce Merritt BC	86,427
Merville Coalition for Alternatives to Pesticides Merville BC	85,380

EMPLOYMENT AND IMMIGRATION—*Continued*

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Metlakatla Indian Band Council Prince Rupert BC	79,615
Mission Chamber of Commerce Mission BC	58,874
Mission Regional Chamber of Commerce Mission BC	153,932
Mission Senior Secondary School Mission BC	86,079
Mission Transition House Society Mission BC	54,824
Moricetown Indian Band Council Moricetown BC	128,309
Mount Currie Indian Band Council Mount Currie BC	219,991
Mowachant Indian Band Council Gold River BC	54,423
Musqueam Indian Band Vancouver BC	96,675
Nanaimo Community Employment Advisory Council Nanaimo BC	435,436
Nanaimo Indian Band Administration Nanaimo BC	144,874
Nanaimo Skills Training Center Nanaimo BC	52,817
Nanaimo Technical and Trade School Nanaimo BC	127,549
Nanaimo Youth Service Assoc Nanaimo BC	82,296
Nanoose Indian Band Council Lantzville BC	116,410
Native Adult Education Center Vancouver BC	716,722
Native Education Center Vancouver BC	293,433
Native Police Liaison Vancouver BC	84,129
Necoslie Indian Band Fort St James BC	59,810
Nelson District Community Resource Society Nelson BC	251,986
Neodats Enterprises Burns Lake BC	81,023
New Play Center Vancouver BC	56,659
Nexa Research Corporation Mississauga Ont	92,515
Nicola Valley Indian Administration Merritt BC	130,574
Nicola Valley Indian Development Corporation Merritt BC	154,258
Nimpkish Indian Band Council Alert Bay BC	178,294
North Cariboo Community Futures Committee Quesnel BC	81,330
North Coast Economic Development Corporation Prince Rupert BC	198,383
North Coast Tribal Council Prince Rupert BC	116,977
North Fraser Employment Development Society Mission BC	117,964
North Island College Comox BC	192,267
North Island Mariculture Assoc Port Hardy BC	55,197
North Okanagan Development Corporation Vernon BC	377,794
North Shore Assoc for the Physically Handicapped North Vancouver BC	129,235
North Shore Continuing Education North Vancouver BC	268,325
North Shore Enterprise Development North Vancouver BC	62,673
North Star Range Project Jaffray BC	59,235
North Thompson Indian Band Barriere BC	66,015
Northern BC Museum Assoc Prince Rupert BC	100,126
Northern Lights College Fort Nelson BC	99,003
Northern Native Broadcasting Whitehorse YT	144,146
Northern Save the Salmon Society Vancouver BC	56,124
Northwest Community College Terrace BC	106,192
Nuu Chah Nulth Tribal Council Port Alberni BC	667,783
Nuxalk Indian Band Administration Bella Coola BC	176,992
Nuxalk Nation Band Council Bella Coola BC	143,813
Obair Economic Society Dawson Creek BC	96,477
Oceola Fish and Game Club Winfield BC	55,752
Office Assistance Canada Vancouver BC	160,565
Ohiaht Indian Band Council Bamfield BC	82,280
Okanagan College Kelowna BC	183,273
Okanagan Indian Band Vernon BC	66,466
Okanagan Indian Education Resource Penticton BC	152,895
Okanagan North Community Future Company Vernon BC	99,361
Okanagan Similkameen Community Development Assoc Penticton BC	136,988
Okanagan Similkameen Park Society Summerland BC	64,333
Oliver and District Chamber of Commerce Oliver BC	95,604
Oliver Heritage Society Museum Oliver BC	55,035
One Way Adventure Foundation Hedley BC	60,606
Open Learning Institute Vancouver BC	351,292
Open Space Arts Society Victoria BC	55,536
Operating Engineers Burnaby BC	117,382
Orientation Adjustment Services for Immigrants Vancouver BC	101,108
Outdoor Recreation Council of BC Vancouver BC	113,921
Oweekeno Indian Band Council Port Hardy BC	149,606
Pacific Group Policy Alternatives Vancouver BC	56,394
Pacific Legal Education Assoc Vancouver BC	271,558
Pacific Screen Print Incorporated Richmond BC	50,000
Painting Industrial Joint Trade Burnaby BC	77,363
Pan Pacific Vancouver Hotel Vancouver BC	103,443
Paul's Radiator Shop Richmond BC	101,013
Pauquachin Indian Band Council Brentwood Bay BC	129,082
Peace Arch Community Services White Rock BC	242,953
Peace Liard Employment Development Fort St John BC	125,678
Pearson Society Assessment Vancouver BC	119,575
Pemberton and District Museum and Archives Pemberton BC	60,212
Penelakut Indian Band Council Chemainus BC	70,974
Peninsula Community Assoc Sidney BC	60,948
Penticton and District Jaycees Penticton BC	53,487
Penticton and District Society for the Mentally Handicapped Penticton BC	82,649
Penticton Outdoors Club Summerland BC	87,351
Personal Counselling Services Kamloops BC	54,999
Pierre Dubrulle Cullinary School Vancouver BC	301,997
Piping Industry Apprenticeship Board Burnaby BC	91,770
Pitman Business College Vancouver BC	77,884
Pitt Meadows Athletic Assoc Pitt Meadows BC	71,837
Powell River Employment Program Society Powell River BC	85,183
Powell River Regional District Powell River BC	73,009
Presentation House North Vancouver BC	159,640
Prince George Community Futures Committee Prince George BC	53,239
Prince George Native Friendship Center Prince George BC	345,318
Prince George Pulp and Paper Ltd Prince George BC	221,953
Prince George Restaurant Assoc Prince George BC	72,713
Prince Rupert Community Enrichment Prince Rupert BC	63,827
Procare Consultants North Vancouver BC	54,073
Province of British Columbia Victoria BC	40,353,956
Quatsino Indian Band Council Coal Harbour BC	115,248
Queen Charlotte Island Health Care Queen Charlotte City BC	173,560
Quesnel Indian Band Quesnel BC	124,660
Quesnel Women's Residence Center Quesnel BC	75,558
R D K Career Services Incorporated Port Moody BC	140,512
Reaugh Ivor Prince George BC	82,023
Recycling Council of British Columbia Vancouver BC	65,812
Redstone Community Club Alexis Creek BC	64,727
Regional District of Nanaimo Lantzville BC	80,127
Revelstoke Community Futures Society Revelstoke BC	107,276
Richmond Youth Services Agency Richmond BC	75,956
Roofing Contractors Assoc of British Columbia Burnaby BC	200,000
Royal City 86 Tourist Assoc New Westminster BC	71,257
S P Rogalsky and Associates Sardis BC	106,541
S Sowden and Associates Limited Victoria BC	57,300
Saanich Indian School Board Brentwook Bay BC	143,249
Saanich School Board Saanichton BC	97,940
Sail and Life Training Society Victoria BC	97,427
Saltspring Island Community Society Ganges BC	79,444
Salvation Army Chilliwack BC	53,839
Sandy Waldo Grazing Project Jaffray BC	97,970
School District 33 Chilliwack BC	50,479
School District 34 Clearbrook BC	436,096
School District 35 Langley BC	201,998
School District 37 Delta BC	84,411
School District 38 Richmond BC	56,646
School District 40 New Westminster BC	333,736
School District 43 Coquitlam BC	74,584
School District 62 Victoria BC	58,822
School District 66 Lake Cowichan BC	115,940
Scowlitz Indian Band Lake Errock BC	60,100
Seabird Island Indian Band Agassiz BC	157,181
Sechelt Indian Band Sechelt BC	58,833
Secwepemc Cultural Education Society Kamloops BC	63,106
Selkirk College Castlegar BC	88,887
Sexual Assault Recovery Anonymous Surrey BC	107,770
Share Enterprises Port Moody BC	55,890
Sheshaht Indian Band Council Port Alberni BC	67,079
Shoreline Community School Assoc Victoria BC	233,147
Shuswap Community Futures Salmon Arm BC	165,159
Simon Fraser Society for the Mentally Handicapped Coquitlam BC	146,261
Simon Fraser University Burnaby BC	660,905
Skeena Cellulose Incorporated Prince Rupert BC	51,416
Skeena Labour Market Development Committee Terrace BC	1,530,968
Skidegate Indian Band Council Queen Charlotte City BC	182,406

EMPLOYMENT AND IMMIGRATION—*Continued*

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Smithers District Chamber of Commerce Smithers BC	70,641
Snopek Reforestation Services Prince George BC	99,354
Social Planning and Review Council Vancouver BC	75,523
Society for Critical Arts Publication Vancouver BC	57,936
Soda Creek Indian Band Williams Lake BC	288,846
Songhees Indian Band Council Victoria BC	93,657
Sooke Regional Historical Society Sooke BC	67,386
South Island Professional Center Victoria BC	148,364
South Peace Enterprise Society Dawson Creek BC	294,645
Spallumcheen Indian Band Enderby BC	68,793
Spectrum Community School Society Victoria BC	78,347
Squamish Indian Band Squamish BC	56,989
Squamish Indian Band North Vancouver BC	296,730
St Mary's Indian Band Cranbrook BC	153,944
St Andrews School Society Vancouver BC	53,768
Start Committee Quesnel BC	187,872
Stellaquo Indian Band Fraser Lake BC	72,069
Stolo Tribal Council Sardis BC	127,614
Stone Indian Band Hanceville BC	51,981
Strathcona Community Center Assoc Vancouver BC	215,172
Strathcona Employment Development Campbell River BC	304,180
Stuart Trembleur Indian Band Fort St James BC	75,893
Sun Country Business Center Ltd Ashcroft BC	90,855
Sunshine Coat Employment Development Sechelt BC	120,846
Surrey Community Services Surrey BC	102,804
Surrey Parks and Recreation Commission Surrey BC	61,198
Surrey Rehabilitation Society Surrey BC	283,976
Swan Lake Christmas Hill Nature Sanctuary Society Victoria BC	88,868
T I P S Incorporated New Westminster BC	188,956
T Plecas and Associates Vancouver BC	368,795
Tahltan Tribal Council Dease Lake BC	193,238
Takla Lake Indian Band Takla Landing BC	76,284
Taku River Tlingits Atlin BC	82,066
Tanizul Timber Ltd Fort St James BC	79,447
Tansi Friendship Society Chetwynd BC	71,949
Teamsters Local 213 International Vancouver BC	67,133
Terrace and District Community Services Terrace BC	185,709
Telkwa Museum Society Telkwa BC	66,124
Territory of Yukon Whitehorse YT	1,412,913
Tetrahedron Ski Club Gibsons BC	97,799
Thompson Area Development Association Logan Lake BC	77,067
Thompson Country Community Futures Kamloops BC	53,200
Thompson Nicola Manufacturing Assoc Kamloops BC	51,946
Thurber Consultants Ltd Victoria BC	70,497
Tillicum Haus Native Friendship Center Nanaimo BC	281,319
Toosey Indian Band Riske Creek BC	404,742
Toquaht Indian Band Council Ucluelet BC	66,230
Tourism Victoria Victoria BC	50,739
Tsartlip Indian Band Council Brentwood Bay BC	67,393
Tsawataineuk Indian Band Council Kingcome Inlet BC	124,027
Tsawout Indian Band Council Saanichton BC	123,017
Turner M Prince George BC	77,407
Uchucklesaht Indian Band Council Port Alberni BC	71,716
Ucluelet Indian Band Ucluelet BC	70,322
Underwater Diving Society of BC Powell River BC	50,609
Underwater Technical School North Vancouver BC	80,095
United Brotherhood of Carpenters Union Kelowna BC	223,826
United Native Nations Vancouver BC	206,700
United Native Nations Friendship Society Vernon BC	72,033
University of British Columbia Vancouver BC	429,264
University of British Columbia Research Farm Campbell River BC	136,909
University of Victoria Victoria BC	638,572
Upper Fraser Valley Transition Society Chilliwack BC	67,674
Urban Development Institute Pacific Region Vancouver BC	77,326
Urban Images for Native Women Society Vancouver BC	282,475
Urban Native Indian Education Society Vancouver BC	66,556
Valley Native Friendship Center Society Duncan BC	183,386
Valleyweb Graphics Langley BC	200,000
Vancouver College Vancouver BC	90,516
Vancouver Community College Vancouver BC	140,791
Vancouver Community College Job Corps Vancouver BC	831,754
Vancouver Eastside Educational Enrichment Society Vancouver BC	64,521
Vancouver Indian Center Society Vancouver BC	112,104
Vancouver Island Employment Interface Society Nanaimo BC	118,260
Vancouver Island Metis Assoc Victoria BC	79,854
Vancouver Island Providence Society Duncan BC	74,400
Vancouver Lesbian Connection Vancouver BC	53,711
Vancouver Life Skills Society Vancouver BC	69,588
Vancouver Neurological Center Vancouver BC	91,947
Vancouver School Board Vancouver BC	267,670
Vanderhoof Chamber of Commerce Vanderhoof BC	73,283
Victoria Alternatives for Economic Development Society Victoria BC	50,453
Victoria Association for Street Kids Victoria BC	89,793
Victoria Career Development Society Victoria BC	325,732
Victoria Faulkner Women's Center Whitehorse YT	64,563
Victoria Native Friendship Center Victoria BC	209,959
Victoria Reading Evaluation and Development Victoria BC	76,948
Victoria Vocational College Victoria BC	219,983
Village of Alert Bay Alert Bay BC	70,565
Village of Cache Creek Cache Creek BC	62,474
Village of Fraser Lake Fraser Lake BC	200,081
Village of Lake Cowichan Lake Cowichan BC	51,621
Vinge L Bernard C and Associates Vancouver BC	300,942
Voice of Cerebral Palsy of Greater Vancouver Vancouver BC	71,977
Webster Ray A Rosedale BC	56,293
Wells and District Chamber of Commerce Wells BC	57,412
West Kootenay Power and Light Trail BC	184,912
West Kootenay Women's Assoc Nelson BC	241,786
West Vancouver Chamber of Commerce West Vancouver BC	135,473
Westbank Indian Band Kelowna BC	83,354
Western Community Outreach Society Victoria BC	96,165
Western Society for Senior Citizens New Westminster BC	50,362
Western Whitewood New Westminster BC	162,840
Weyerhauser Canada Limited Kamloops BC	98,182
Whistler International Consulting North Vancouver BC	119,570
Whonnock Community Assoc Maple Ridge BC	64,110
Whonnock Industries New Westminster BC	96,730
Whuneez Economic Development Corporation Vanderhoof BC	203,581
Wilderness First Aid and Safety Assoc North Vancouver BC	81,292
Wildlife Rescue Association Burnaby BC	59,852
William B Long and Associates Burnaby BC	123,280
Williams Lake Chamber of Commerce Williams Lake BC	55,699
Williams Lake Community Development Williams Lake BC	154,268
Williams Lake Indian Band Williams Lake BC	60,762
Women's Skill Development Society Burnaby BC	81,734
Work Unlimited Campbell River BC	58,535
Xitolacw Community School Mount Currie BC	52,381
Young Women's Christian Assoc Vancouver BC	713,362
Young Men's Young Women's Christian Assoc Prince George BC	58,524
Young Men's Young Women's Christian Assoc Kamloops BC	73,170
Young Men's Young Women's Christian Assoc West Vancouver BC	69,155
Young Men's Young Women's Christian Assoc Chilliwack BC	103,725
Yukon Indian Development Corporation Whitehorse YT	127,213
National Headquarters—	
Canadian Assoc for Cooperative Education Toronto Ont	102,281
Canadian Council for Native Business Toronto Ont	138,695
Canadian Federation of Chefs de cuisine Vancouver BC	85,250
Canadian Pulp and Paper Assoc Montreal Que	81,070
Cooperative Career Work Education Assoc of Canada Hamilton Ont	69,752
Fédérations des Jeunes Canadiens Français Inc Ottawa Ont	217,328
Frontier College Toronto Ont	267,161
Frontier Employment Program Canadian Databank Edmonton Alta	810,300
Hotel Assoc of Canada Edmonton Alta	115,575
Native Internship in the Oil-Gas Industry Toronto Ont	90,436
Nechi Institute Edmonton Alta	206,053
Neil Squire Foundation Vancouver BC	1,129,423
Richards, Melling Insurance Brokers Ottawa Ont	266,005
The Canadian Steel Trade Conference Toronto Ont	521,135

EMPLOYMENT AND IMMIGRATION—*Continued*

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Western Canada Interjurisdictional Distance Education Project in Entrepreneurship Athabasca Alta	88,405
YMCA Youth Enterprise Centre Montreal Que	3,894,564
Contribution to the Provinces of Newfoundland and Nova Scotia for restructuring of institutional and vocational training systems $1,046,936	
Contribution to l'Association canadienne de l'Ataxie de Friedreich $65,769—	
Assoc canadienne de l'Ataxie de Friedreich Montreal Que	65,769
Payments to provinces, companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Agricultural Employment Services Offices for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements $8,435,425—	
Nova Scotia Region—	
Maria T Bucher Pictou	94,500
McLellan Bus Line Oxford	50,145
Paul Loomer Falmouth	94,500
New Brunswick Region—	
Benoit Ouellette Grand Falls	52,154
Prince Edward Island Region—	
Charlottetown Farm Labour Pool Charlottetown	108,566
Prince County Farm Labour Pool Summerside	101,697
Quebec Region—	
Accord Canado-Québec Quebec	448,736
Service d'emploi agricole Montreal	1,227,475
Ontario Region—	
Charterways Transportation Ottawa	56,304
East Central Port Perry	102,000
Eastern Counties Vankleek Hill	103,000
Elgin County Aylmer	131,000
Essex County Leamington	172,000
Frontenac Leeds Athens	85,000
Grey Bruce Owen Sound	160,000
Haldimand and Area Cayuga	65,159
Kent and Area Chatham	163,000
Niagara Region St Catharines	88,000
Northumberland Cobourg	162,975
Ottawa Valley Stittsville	117,988
Quinte Belleville	85,702
Simcoe Area Delhi	143,909
Stormont Dundas Chesterville	102,100
Treasurer of Ontario Toronto	401,907
Tri County Tillsonburg	171,944
Waterloo Wellington Fergus	100,000
York-Simcoe-Peel Newmarket	80,533
Manitoba Region—	
Canada Farm Labour Pool Brandon	94,950
Canada Farm Labour Pool Dauphin	93,424
Canada Farm Labour Pool Portage la Prairie	115,692
Canada Farm Labour Pool Selkirk	92,057
Canada Farm Labour Pool Steinback	65,950
Canada Farm Labour Pool Winkler	95,549
Saskatchewan Region—	
Agriculture Employment Services Moose Jaw	98,887
Agriculture Employment Services North Battleford	92,462
Agriculture Employment Services Prince Albert	110,888
Agriculture Employment Services Saskatoon	127,299
Agriculture Employment Services Weyburn	66,139
Agriculture Employment Services Yorkton	85,325
Alberta/Northwest Territories Region—	
Agricuture Employment Services Brooks Alta	72,151
Agriculture Employment Services Calgary Alta	100,413
Agriculture Employment Services Camrose Alta	68,080
Agriculture Employment Services Drumheller Alta	73,444
Agriculture Employment Services Edmonton Alta	109,350
Agriculture Employment Services Grande Prairie Alta	106,590
Agriculture Employment Services Lethbridge Alta	120,100
Agriculture Employment Services Red Deer Alta	89,460
Agriculture Employment Services Vegreville Alta	72,943
Agriculture Employment Services Wetaskiwin Alta	77,160
British Columbia/Yukon Territory Region—	
G Bean Abbotsford BC	216,000
GW Benson Armstrong BC	166,000
A Cayford Armstrong BC	80,600
M Coles Victoria BC	108,000
D Grant Penticton BC	209,000
D Scotthorne Duncan BC	128,000
National Headquarters—	
Association of Canadian Orchestras Toronto Ont	160,000
Payments to organizations or individuals in support of activities complementary to Labour Market Policy:	
Business Management Development $101,781	
Options North $265,657	
Alberta/Northwest Territories Region—	
Inuit Tapirisat of Canada Ottawa Ont	66,392
Government's contribution in respect of Fishermen's Benefits $229,005,731	
IMMIGRATION PROGRAM $52,153,736	
Grant to the Province of Quebec to provide income support to indigent refugee claimants landed under the Administrative Review and otherwise eligible for Adjustment Assistance Contributions $4,453,000—	
Government of Quebec Quebec Que	4,453,000
Adjustment Assistance $41,377,747—	
Nova Scotia Region—	
Nothing Fancy Stores Lower Sackville	81,545
Sterling Hotel Halifax	183,697
Zellers Toronto Ont	88,559
Quebec Region—	
Ameublement Frontenac Montreal	122,493
Hôtel Europa Montreal	118,957
Hôtel Mercure Quebec	50,742
S Rossy Inc Montreal	263,390
Ontario Region—	
Advocate Equities Inc Toronto	243,076
Amity Goodwill Industries Hamilton	167,583
Astoria Inn Cambridge	77,105
Atlas Ltd Ottawa	103,404
Barons Motor Inn Kitchener	164,343
Beacon Arms Motel Ottawa	162,268
Big Bills Bargain Warehouse Kitchener	122,805
Celebrity Inn Malton	158,669
Dan Bailey Auctions Guelph	50,842
Fort York Motor Hotel Mississauga	51,950
Global House London	69,067
Holiday Inn Windsor	91,788
Joe Gemeiner Toronto	396,127
K-Mart Ottawa	127,660
Kingsway Motel Oshawa	126,735
Raffles Hotel Toronto	356,335
Ritz Motel Thunder Bay	51,552
Sears Hamilton	62,369
Seven Star Furniture London	171,536
The Leonard Hotel St Catharines	58,704

EMPLOYMENT AND IMMIGRATION—*Concluded*

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Toronto Apartment Buildings Toronto	1,053,104
Towers Ltd Kitchener	66,037
Town Manor Motel Hamilton	152,644
Woodlawn Motel Guelph	85,700
Woolco Department Store Toronto	237,332
Zellers Ltd London	55,620
Zellers Ltd Toronto	664,988
Zellers Ltd Windsor	133,572
Manitoba Region—	
Balmoral Motor Hotel Winnipeg	141,974
Big 4 Sales Ltd Winnipeg	225,962
Brittany Inn Ltd Winnipeg	82,102
Central House Hostel Winnipeg	104,899
J Werier & Co Ltd Winnipeg	471,163
British Columbia/Yukon Territory Region—	
Army and Navy Department Stores Ltd Vancouver BC	224,708
C and C Merchants Wholesale Ltd Vancouver BC	63,859
Grentree Furniture Rental Ltd Vancouver BC	291,494
Immigrant Services Society of British Columbia Vancouver BC	182,881
Immigration Settlement and Adaptation $5,065,239—	
Nova Scotia Region—	
Metropolitan Immigrant Settlement Association Halifax	69,381
Quebec Region—	
Centre social d'aide aux immigrants Montreal	122,250
Service d'aide et de liaison La Maisonnée Montreal	51,397
Service d'interprètes auprès des réfugiés indochinois Montreal	61,030
Ontario Region—	
Cndn Cambodian Assoc of Ont Toronto	50,058
Catholic Immigrant Centre Ottawa	81,664
Centre for Spanish Speaking People Toronto	52,564
Chinese Social Services Toronto	51,500
Costi Ilas Immigrant Services Toronto	73,827
Kitchener Waterloo YMCA Kitchener	69,976
London Cross Cultural Learner London	90,080
Ottawa-Carleton Immigrant Service Ottawa	156,976
Polish Immigrant Aid Centre Toronto	50,632
Toronto Organ Domestic Workers Toronto	50,281
Vietnamese Association Toronto	69,524
Windsor-Essex County Family Windsor	64,444
Woodgreen Community Centre Toronto	53,399
Woodgreen Red Door Family Shelter Toronto	125,218
Working Women Community Centre Toronto	53,626
Manitoba Region—	
Citizenship Council of Manitoba Winnipeg	190,000
Manitoba Interfaith Immigration Council Winnipeg	73,723
Saskatchewan Region—	
Regina Open Door Society Regina	76,568
Saskatoon Open Door Society Saskatoon	68,531
Alberta/Northwest Territories Region—	
Calgary Catholic Immigration Society Calgary Alta	120,700
Calgary Immigrant Aid Society Calgary Alta	110,050
Edmonton Catholic Society Service Edmonton Alta	125,829
Edmonton Immigration Services Association Edmonton Alta	70,929
Edmonton Mennonite Society Edmonton Alta	57,540
British Columbia/Yukon Territory Region—	
Immigrant Services Society of British Columbia Vancouver BC	156,997
MOSAIC Vancouver BC	157,772
OASIS Vancouver BC	89,000
SUCCESS Vancouver BC	98,131
Surrey Delta Immigrant Services Society Surrey BC	57,033
Host Program $472,919—	
Saskatchewan Region—	
Regina Open Door Society Regina	50,000
Alberta/Northwest Territories Region—	
Calgary Catholic Immigration Society Calgary Alta	51,500
British Columbia/Yukon Territory Region—	
Immigrant Services Society of British Columbia Vancouver BC	50,000
Settlement Language Training Program $784,831—	
Alberta/Northwest Territories Region—	
Calgary Immigrant Women's Centre Calgary Alta	50,000

ENERGY, MINES AND RESOURCES $638,362,140

Department $637,895,340

ENERGY PROGRAM $602,610,022

University of Calgary for the Energy Resources Institute $125,000—	
University of Calgary Calgary Alta	125,000
In support of Laval University for a scholarship program $51,000—	
Groupe de recherche en économie de l'énergie Quebec Que	51,000
In support of organizations associated with the research, development, management and promotion of energy related issues $541,234—	
Canadian Institute of Resources Law Calgary Alta	75,000
Canadian National Committee World Energy Conference Ottawa Ont	75,000
Centre for Frontier Engineering Research Edmonton Alta	75,000
Commission du centenaire de l'ingénierie Inc Montreal Que	50,000
Petroleum Recovery Institute Calgary Alta	75,000
In support of defraying infrastructural costs directly or indirectly related to the exploration for or development, production or transportation of oil or gas in the offshore area of Nova Scotia $31,019,382—	
Province of Nova Scotia Halifax NS	31,019,382
Natural Gas Laterals Program $3,480,504—	
Gaz Métropolitain Ste-Foy Que	3,480,504
Canada-Saskatchewan program on Fossil Fuel Research, Development and Demonstration (1981) $2,053,332—	
Saskatchewan Department of Energy and Mines Regina Sask	2,053,332
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System $11,406,966—	
Interprovincial Pipe Line Ltd Calgary Alta	11,406,966
Compensation payable under Part IV, Division I of the Energy Administration Act, in accordance with the Petroleum Compensation Program Regulations ($5,713,429)—	
Alberta Petroleum Marketing Commission Calgary Alta	(70,629)
Customs and Excise Ottawa Ont	1,249,493
Shell Canada Ltd North York Ont	(6,848,050)
Ultramar Canada Inc Montreal Que	(110,583)
Unocal Canada Ltd Calgary Alta	53,384
Federal share of the Canadian Electrical Association Research and Development Program $1,732,000—	
Canadian Electrical Assoc Montreal Que	1,732,000

ENERGY, MINES AND RESOURCES—*Continued*

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In support of solar heating demonstration projects $2,361,474—	
Conserval Engineering Inc Downsview Ont	114,136
Fournelle Énergie et Technologie Montreal Que	80,612
Norsun Inc Manotick Ont	58,000
Solcan Ltd London Ont	202,024
Sunstrip International Inc Boucherville Que	1,046,700
Thermo-Dynamics Ltd Dartmouth NS	688,631
Oil substitution—Conversion assistance $20,020	
In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification $185,519—	
Biosyn Montreal Que	185,519
In support of government-industry activities for development of new liquid fuels $338,601—	
Canadian Gas Assoc of Canada Mississauga Ont	200,000
Canadian Oxygenated Fuels Assoc Ottawa Ont	50,000
Canadian Home Insulation Program—Contributions to individuals $663	
In support of super energy efficient housing demonstrations $639,200	
In support of low cost energy conservation initiatives $1,035,561—	
Architectural Institute of BC Vancouver BC	56,492
Canadian Hospitality TIAC Ottawa Ont	114,000
CIPE Council Ottawa Ont	127,417
Edn Task Force Caubo Ottawa Ont	50,000
Healthcare Canadian Hospital Assoc Ottawa Ont	68,000
Manitoba Trucking Assoc Winnipeg Man	109,949
Real Estate of Canada Toronto Ont	60,000
In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat $2,421,203—	
3M Canada Inc London Ont	273,124
City of Hamilton-Wentworth Hamilton Ont	77,773
Greater Vancouver Sewerage Vancouver BC	484,478
Victoria Hospital Corp London Ont	1,544,557
In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy conservation and oil substitution by conventional fuels $9,224,691—	
Adams JF and Son Ltd Burnaby BC	109,264
Air Liquide Canada Ltd Montreal Que	65,514
Assoc québécoise pour la maîtrise de l'énergie Pointe Claire Que	63,800
Atlantic Provinces Trucking Assoc Riverview NB	124,161
BC Housing Mgt Commission Burnaby BC	120,000
BC Hydro and Power Authority Vancouver BC	149,200
Canadian Electrical Assoc Montreal Que	90,000
Cogeneration Associates Ltd Toronto Ont	302,046
Communauté Urbaine de Québec Quebec Que	618,743
Flair Homes (Manitoba) Ltd Winnipeg Man	203,587
Institute Man Resources Charlottetown PEI	103,180
Klondike Central Registry Whitehorse YT	149,886
Moosehead Breweries Ltd Saint John NB	64,404
Nanaimo Resource Recovery Nanaimo BC	650,000
Neptune Dynamics Ltd Vancouver BC	61,583
New Careers Corp Regina Sask	88,787
Newfoundland Light-Power Co St John's Nfld	177,495
PEI Energy Corp Charlottetown PEI	222,471
Province of New Brunswick Fredericton NB	140,343
Province of Newfoundland St John's Nfld	291,582
Province of Nova Scotia Halifax NS	194,910
Province of Ontario Toronto Ont	2,036,917
Province of Quebec Quebec Que	1,389,916
Resource Recovery Orangeville Orangeville Ont	62,559
Saskatchewan Research Council Saskatoon Sask	159,574
Small Power Producers Assoc Claresholm Alta	100,000
TPK International Nepean Ont	140,367

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Petroleum Incentive Payments—CASH $93,120,163—	
Alberta Energy Company Ltd Edmonton Alta	492,245
AT and S Exploration Ltd Calgary Alta	875,819
Beau Canada Exploration Ltd Calgary Alta	2,429,960
Bow Valley Industries Ltd Calgary Alta	17,032,825
Canterra Energy Ltd Calgary Alta	4,318,796
Chevron Canada Ltd Calgary Alta	56,610
Chevron Canada Petroleum Ltd Calgary Alta	56,331
Chevron Canada Resources Ltd Calgary Alta	229,531
Chevron Standard Ltd Calgary Alta	124,866
Columbia Gas Development of Canada Ltd Calgary Alta	16,241
Consumer's Gas Co Ltd Toronto Ont	67,664
Corvallis Resources Ltd Calgary Alta	99,661
Eastland Oil and Gas Ltd Calgary Alta	3,101,600
Encor Energy Corp Ltd Calgary Alta	174,931
Esso Resources Canada Ltd Calgary Alta	1,355,562
Gulf Canada Corp Calgary Alta	4,256,971
Home Oil Co Ltd Calgary Alta	2,245,533
Husky Oil Operations Ltd Calgary Alta	4,314,501
ICG Resources Ltd Calgary Alta	42,278
Labrador Mining and Exploration Company Ltd Calgary Alta	2,442,039
MLC Oil and Gas Ltd Calgary Alta	324,186
Mobil Oil Canada Ltd Calgary Alta	1,416,058
Morgan Hydrocarbons Inc Calgary Alta	204,024
Noranda Inc Toronto Ont	127,559
Norcen Energy Resources Ltd Toronto Ont	244,717
North Canadian Oils Ltd Calgary Alta	29,238
Northcor Energy Ltd Calgary Alta	18,763,040
Nova Scotia Resources (Ventures) Ltd Halifax NS	1,454,057
Oakwood Petroleums Ltd Calgary Alta	626,516
Panarctic Oils Ltd Calgary Alta	5,681,112
Parex A General Partnership Calgary Alta	1,616,017
Petro-Canada Inc Calgary Alta	8,570,396
Phibro-Salomon Inc New York NY USA	69,599
Ram Harris Exploration Partnership Toronto Ont	76,741
Saskatchewan Oil and Gas Corp Regina Sask	267,817
Scurry Rainbow Oil Ltd Calgary Alta	86,543
Sefel Joseph Calgary Alta	71,275
TCPL Resources Ltd Calgary Alta	358,467
Texaco Canada Resources Ltd Calgary Alta	31,227
Trillium Exploration Corp Calgary Alta	7,671,883
Unicorp Resources Ltd Calgary Alta	8,154
United Canso Oil and Gas Ltd Calgary Alta	356,291
Westcoast Petroleum Ltd Calgary Alta	402,259
Petroleum Incentive Payments—PAYE $61,354,123—	
320773 Ltd Partnership Calgary Alta	493,416
337692 Ltd Partnership Calgary Alta	317,374
343210 Ltd Partnership Calgary Alta	613,763
AT and S Exploration Ltd Calgary Alta	53,395
Alberta Energy Co Ltd Edmonton Alta	53,957
Amerada Mineral Corp of Canada Calgary Alta	84,301
Beau Canada Exploration Ltd Calgary Alta	138,633
Bow Valley Industries Ltd Calgary Alta	2,145,551
Canadian Pencrown Resources Ltd Montreal Que	62,973
Canterra Energy Ltd Calgary Alta	10,566,912
Chevron Canada Ltd Calgary Alta	853,914
Columbia Gas Development of Canada Ltd Calgary Alta	144,700
Encor Energy Corp Ltd Calgary Alta	2,308,379
Esso Resources Canada Ltd Calgary Alta	112,762
Exco Energy Ltd Calgary Alta	68,728
Gulf Canada Corp Calgary Alta	3,432,004
Home Oil Company Ltd Calgary Alta	978,494
Husky Oil Operations Ltd Calgary Alta	1,927,005
ICG Resources Ltd Calgary Alta	409,616
Jedal Resources Inc Toronto Ont	52,158
Labrador Mining and Exploration Co Ltd Calgary Alta	5,168,736
MLC Oil and Gas Ltd Calgary Alta	154,945
Mobil Oil Canada Ltd Calgary Alta	1,333,556
Norcen Energy Resources Ltd Toronto Ont	10,667,431
North Canadian Oils Ltd Calgary Alta	180,746
Northcor Energy Ltd Calgary Alta	3,515,158
Nova Scotia Resources (Ventures) Ltd Halifax NS	624,119

ENERGY, MINES AND RESOURCES—*Continued*

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Oakwood Petroleums Ltd Calgary Alta	72,170
Panarctic Oils Ltd Calgary Alta	1,176,544
Pancanadian Petroleum Ltd Calgary Alta	106,628
Parex A General Partnership Calgary Alta	1,191,439
Petro-Canada Inc Calgary Alta	28,123,008
Prairie Oil Royalties Co Ltd Calgary Alta	95,785
Scotia Energy Resources Ltd Halifax NS	129,494
Scurry Rainbow Oil Ltd Calgary Alta	212,636
Shell Canada Resources Calgary Alta	1,547,082
Sulbath Exploration Ltd Calgary Alta	52,090
Teck Frontier Corp Calgary Alta	627,452
Texaco Canada Resources Ltd Calgary Alta	181,756
Trillium Exploration Corp Calgary Alta	928,562
Unicorp Resources Ltd Calgary Alta	179,644
Union Gas Ltd Chatham Ont	50,663
Westcoast Petroleum Ltd Calgary Alta	110,843
General reserve for amounts claimed in excess of entitlement in unassessed applications	(20,556,889)
Contribution to International Energy Agency and Agents $743,611—	
Elkraft Power Company Ltd Copenhagen Denmark	107,200
IEA Coal Research London England	75,867
IEA Heat Pump Centre Karlsruhe West Germany	72,660
Oscar Faber Consulting Engineers St Albans Hertz United Kingdom	59,048
Netherlands Energy Research Foundation The Hague Netherlands	328,575
United States Department of Energy Oak Ridge TE USA	52,759
In support of industrial energy research and development programs $5,851,441—	
Adaptive Microelectronics Thornhill Ont	83,612
CIP Research Ltd Hawkesbury Ont	109,393
CIP Inc Pointe-Claire Que	81,687
Canadian Applied Technology Concord Ont	67,896
Canadian General Electric Peterborough Ont	441,451
Cassiar Mining Corp Cassiar BC	202,278
Celgar Pulp Co Castlegar BC	1,087,896
Guertin Bros Winnipeg Man	94,666
Imperial Oil Co Sarnia Ont	236,414
MFS Metallurgical Inc Oakville Ont	295,950
Noram Electric Markham Ont	151,890
Porritts and Spencer Canada Inc Hamilton Ont	67,468
Powerplex Technologies Inc Downsview Ont	1,321,264
Pulp and Paper Research Institute of Canada Pointe-Claire Que	1,005,618
Stackpole Ltd Toronto Ont	373,196
In support of biomass combustion systems in Prince Edward Island $2,518,754—	
PEI Energy Corp Charlottetown PEI	2,193,493
Regional Administrative Unit No 4 School Board Montague PEI	116,835
In support of a transportation energy conservation Task Force $50,000—	
Canadian Gas Assoc Don Mills Ont	50,000
Commercial-scale demonstration of advanced electrolytic hydrogen production $517,860—	
Hydrogen Industry Council Montreal Que	71,214
University of Toronto Toronto Ont	391,744
Contribution to Canada/Newfoundland Offshore Petroleum Board $2,175,349—	
Province of Newfoundland and Labrador St John's Nfld	2,175,349
Joint Canada-Saskatchewan Agreement for the development of heavy oil recovery technology (1976) $215,668—	
Saskatchewan Department of Energy and Mines Regina Sask	215,668

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In support of joint projects for energy efficient housing $1,004,049—	
Province of New Brunswick Moncton NB	76,543
Province of Newfondland St John's Nfld	236,991
Province of Nova Scotia Halifax NS	110,278
Province of Ontario Toronto Ont	228,526
Province of Quebec Quebec Que	275,146
Northwest Territories Yellowknife NWT	55,592
In support of national projects for energy efficient housing $1,443,578—	
Energy Conservation Contractors Corp Mississauga Ont	745,126
HRAI Technical Services Div Inc Islington Ont	548,717
Newfoundland and Labrador Home Builders Assoc St John's Nfld	72,090
In support of renewable energy research and development $1,152,715—	
Institut de recherche de l'Hydro-Québec Varennes Que	150,000
Institut national de la recherche scientifique Varennes Que	129,758
Institute of Man and Resources Charlettetown PEI	192,933
Ontario Research Foundation Mississauga Ont	176,776
Province of Alberta Edmonton Alta	100,000
Province of Quebec Quebec Que	114,069
Techtrol St-Laurent Que	273,184
In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Newfoundland $18,103,049—	
Province of Newfoundland and Labrador St John's Nfld	18,103,049
In support of the Remote Community Demonstration Program $2,333,834—	
BC Indian Housing Corp Vancouver BC	96,375
City of Whitehorse Whitehorse YT	54,521
Hay River Dene Reserve Hay River NWT	164,719
Health and Welfare Canada Ottawa Ont	85,062
Island Lake Tribal Council Winnipeg Man	279,875
Mary's Harbour Hydro Ltd Clarenville Nfld	319,000
Newfoundland/Labrador Hydro St John's Nfld	450,000
Northern Canada Power Commission Edmonton Alta	387,159
Obedjiwan Band Council Obedjiwan Que	78,717
In support of the 14th Congress of the World Energy Conference $493,697—	
World Energy Congress of 89 Montreal Que	493,697
In support of Manitoba Hydro Electric Board $200,000—	
Manitoba Hydro Winnipeg Man	200,000
In support of conversion or purchase of natural gas vehicles $409,210	
Canadian Exploration and Development Incentive Program Payments—CASH $123,588,047—	
114161 Resources Ltd Calgary Alta	33,847
327106 Alberta Inc Calgary Alta	249,840
329173 Alberta Ltd Calgary Alta	47,933
333550 Alberta Inc Calgary Alta	6,430
359514 Alberta Ltd Richmond BC	55,189
362950 Alberta Ltd Edmonton Alta	84,557
371623 Alberta Ltd Calgary Alta	11,550
623396 Ontario Ltd Toronto Ont	210,941
740662 Ontario Inc Toronto Ont	125,540
APL Oil & Gas Ltd Calgary Alta	502,602
Advent Petroleum Inc Calgary Alta	140,482
Alberta Gas Chemicals Ltd Edmonton Alta	254,511
Alberta Gas Products Ltd Calgary Alta	66,514
Aledo Oil & Gas Company Ltd Calgary Alta	62,703
Altex Resources Ltd Calgary Alta	496,796
Amerada Minerals Corp of Canada Ltd Calgary Alta	2,052,904
American Trading and Production Corp Calgary Alta	77,472

ENERGY, MINES AND RESOURCES—*Continued*

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Amoco Canada Petroleum Company Ltd Calgary Alta	1,987,581
Amoil Petroleum Ltd Drayton Valley Alta	135,621
Anadarko Petroleum of Canada Ltd Calgary Alta	78,763
Anderson Exploration Ltd Calgary Alta	770,513
Antelope Oil & Gas Ltd Regina Sask	107,983
Argyl Resources Ltd Calgary Alta	24,001
Artquest Enterprises Ltd Calgary Alta	72,076
Asamera Inc Calgary Alta	789,889
Atcor Ltd Calgary Alta	182,769
Atlantis International Ltd Calgary Alta	149,558
Atlantis Resources Ltd Calgary Alta	306,883
Aztec Resources Ltd Calgary Alta	116,815
BHP Petroleum (Canada) Inc Calgary Alta	209,404
BP Resources Canada Ltd Calgary Alta	718,426
Bankeno Resources Ltd Calgary Alta	1,133,688
Barlow Bros Ltd Calgary Alta	153,684
Barlow Development Ltd Calgary Alta	153,684
Barnwell of Canada Ltd Calgary Alta	445,135
Barons Oil Ltd Lethbridge Alta	96,917
Barrington Petroleum Ltd Calgary Alta	253,736
Battle Creek Developments Ltd Chatham Ont	58,783
Belzberg Sydney A Vancouver BC	71,657
Benedum-Trees Oil Company Calgary Alta	31,876
Bennett Francis John (Frank) Calgary Alta	52,246
Berwick Minerals Ltd Regina Sask	57,017
Black Cat Resources Ltd Calgary Alta	61,601
Black Gold Oil & Gas Ltd Calgary Alta	201,409
Blocker Drilling Canada Ltd Houston Tex USA	55,296
Blue Gold Resources Ltd Partnership I Dartmouth NS	151,794
Blue Range Development Corp Calgary Alta	163,052
Bluejay Investments Ltd Calgary Alta	131,445
Bonanza Oil & Gas Ltd Calgary Alta	977,672
Bounty Development Ltd Calgary Alta	124,337
Bow Valley Industries Ltd Calgary Alta	596,812
Bralorne Resources Ltd Calgary Alta	251,977
Brenda Mines Ltd Calgary Alta	210,615
Bridges Energy Resources Ltd Calgary Alta	363,474
Brittany Capital Corp Calgary Alta	65,491
Brunswick Resources Ltd Calgary Alta	72,680
Bumper Development Corp Ltd Calgary Alta	158,654
C & D Oil & Gas Ltd Calgary Alta	155,753
CAL Petroleum Ltd Calgary Alta	51,893
CCL Limited Partnership I Calgary Alta	135,246
CN Exploration Inc Calgary Alta	604,338
Canadian Crude Separators Ltd Calgary Alta	63,741
Canadian Futurity Oils Ltd Calgary Alta	137,931
Canadian Jorex Ltd Calgary Alta	95,670
Canadian Natural Resources Ltd Calgary Alta	50,445
Canadian Occidental Petroleum Ltd Montreal Que	1,346,590
Canadian Pencrown Resources Ltd Montreal Que	1,630
Canadian Roxy Petroleum Ltd Calgary Alta	1,158,682
Canadian Westgrowth Ltd Calgary Alta	257,616
Canadian Wolverine Ltd Calgary Alta	55,296
Candex Development Ltd Calgary Alta	50,422
Candor Investments Ltd Calgary Alta	54,001
Canterra Energy Ltd Partnership Calgary Alta	372,905
Canterra Energy Ltd Calgary Alta	284,777
Canterra Exploration Ltd Calgary Alta	54,328
Caprice Resources Ltd Weyburn Sask	64,655
Cavalier Energy Ltd Calgary Alta	250,393
Central Explorers Inc Calgary Alta	126,490
Chauvco Resources Ltd Calgary Alta	621,344
Chesapeake Resources Ltd Calgary Alta	54,684
Chevron Canada Resources Ltd Calgary Alta	2,185,677
Chieftain Development Co Ltd Edmonton Alta	880,111
Chieftain International Inc Edmonton Alta	160,261
Cimarron Petroleum Ltd Calgary Alta	599,782
Cinabar Enterprises Ltd Calgary Alta	91,995
Clan Resources Ltd Calgary Alta	15,037
Claude Resources Inc Estevan Sask	64,545
Coachwood Resources Ltd Calgary Alta	372,256
Coho Resources Ltd Calgary Alta	714,361
Colenco Petroleum Ltd Calgary Alta	60,594
Colin Energy Inc Calgary Alta	87,919
Colonial Oil & Gas Ltd Calgary Alta	58,474
Columbia Gas Development of Canada Ltd Calgary Alta	1,183,172
Comaplex Resources International Ltd Calgary Alta	172,971
Commercial Oil & Gas Ltd Calgary Alta	225,246
Concorde Resources Ltd Partnership Calgary Alta	79,533
Conoco Canada Ltd Calgary Alta	1,143,008
Consolidated Norex Resources Corp Calgary Alta	103,391
Contour Energy Ltd Red Deer Alta	67,336
Conwest Exploration Company Ltd Calgary Alta	311,661
Copetrex Oil & Gas Co Ltd Calgary Alta	69,499
Corexcal Inc Calgary Alta	1,163,259
Coseka Resources Ltd Calgary Alta	213,682
Crozet Oil and Gas Ltd Kindersley Sask	47,386
Cymric Resources Ltd Calgary Alta	8,537
Czar Resources Ltd Calgary Alta	319,761
D'Eldona Resources Ltd Calgary Alta	50,175
Damsel Resources Ltd Regina Sask	61,320
Dekaib Petroleum Corp Calgary Alta	1,324,366
Del Rio Resources Ltd Calgary Alta	210,619
Denison Mines Ltd Calgary Alta	21,670
Derwent Petroleum Ltd Calgary Alta	61,091
Discovery Resources Corp Calgary Alta	73,397
Discovery West Corp Calgary Alta	69,459
Dome Petroleum Ltd Calgary Alta	2,220,181
Domtar Energy Inc Calgary Alta	300,474
Eagle Resources Ltd Calgary Alta	250,501
Edson 1987 Program Calgary Alta	66,133
Eleven Business Acquisitions Inc Calgary Alta	94,519
Encor Energy Corp Inc Calgary Alta	1,910,492
Enron Oil Canada Ltd Calgary Alta	709,374
Eravista Resources Ltd Calgary Alta	28,889
Esprit Resources Ltd Calgary Alta	50,306
Esso Resources Canada Ltd Calgary Alta	3,333,000
Europa Petroleum Ltd Calgary Alta	196,182
Excel Energy Inc Calgary Alta	420,039
FOG Resources Ltd Calgary Alta	111,223
Facet Energy Inc Calgary Alta	61,450
Fischer Oil Ltd Kindersley Sask	91,005
Forest Oil Corp Calgary Alta	679,532
Franklin Resources Ltd Calgary Alta	221,154
Frobisher Resources Ltd Calgary Alta	129,760
Gannon Bros Energy Ltd Calgary Alta	135,935
Geodata Exploration Services Ltd Calgary Alta	9,120
Geopetrol Resources Ltd Calgary Alta	171,089
Golden Prairie Resources Ltd Calgary Alta	44,642
Grad & Walker Resources Ltd Calgary Alta	104,215
Grand Prix Natural Gas Ltd Calgary Alta	41,421
Grosmont Resources Ltd Calgary Alta	260,732
Gulf Canada Resources Ltd Calgary Alta	635,079
HMS Enterprises Ltd Calgary Alta	47,086
Hamilton Brothers Canadian Gas Company Ltd Calgary Alta	116,019
Harbour Petroleum Company Ltd Calgary Alta	52,518
Harman Resources Ltd Calgary Alta	73,951
Headco Exploration Co Ltd Calgary Alta	12,570
Healind Resources (1986) Ltd Calgary Alta	152,092
Hershey Oil Corp Pasadena Ca USA	271,992
Highridge Exploration Ltd Calgary Alta	192,147
Hillcrest Resources Ltd Calgary Alta	232,878
Home Oil Company Ltd Calgary Alta	420,183
Hunt Oil Company Calgary Alta	123,105
ICG Resources Ltd Calgary Alta	1,116,388
Investors Oil & Gas (1986 Tri-Link) Ltd Part Calgary Alta	81,238
ISH Energy Ltd Calgary Alta	81,250
Int'l Focus Res Inc Calgary Alta	123,077
Intensity Resources Ltd Calgary Alta	190,543
International Interlake Industries Inc Calgary Alta	53,121
Inverness Petroleum Ltd Calgary Alta	176,998
Irving Oil Ltd Saint John NB	12,140
JM Huber Corp Calgary Alta	368,285
JR & S Holdings Ltd Calgary Alta	238,428
Jarrod Oils Ltd Regina Sask	77,049
Jasmine Oil Ltd Alliance Alta	28,572
Jones Valley Resources Ltd Partnership 1987 No 1 Lacombe Alta	71,986

ENERGY, MINES AND RESOURCES—*Continued*

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Jordan Petroleum Ltd Calgary Alta	233,705
Joss Energy Ltd Calgary Alta	637,497
Kaneb Energy Canada Ltd Calgary Alta	125,554
Karon Resources Inc Calgary Alta	38,276
Keles Production Company Ltd Calgary Alta	236,528
Kenton Natural Resources Corp Regina Sask	31,401
Kepec Resources Ltd Stellarton NS	192,909
Kerr Addison Mines Ltd Calgary Alta	385,983
Kerr-McGee Corp Calgary Alta	380,759
Keystone Resources Ltd Calgary Alta	65,793
Kidd Construction Ltd Red Deer Alta	114,397
Kinghaven Resources Ltd Toronto Ont	193,132
Knee Hill Energy Canada Ltd Calgary Alta	102,139
Knowlton Realty Ltd Calgary Alta	55,864
LL & E Alberta Inc Calgary Alta	16,024
LL & E Canada Ltd Calgary Alta	250,427
Lacana Petroleum Ltd Calgary Alta	150,888
Ladd Exploration Company Calgary Alta	391,348
Lakewood III Ltd Partnership Calgary Alta	484,407
Landmark Corp Calgary Alta	256,371
Lasmo Exploration (Canada) Ltd Calgary Alta	710,440
Laurel Exploration Ltd North Vancouver BC	48,295
Leddy Exploration Ltd Calgary Alta	26,908
Lincoln-McKay Development Company Ltd Calgary Alta	153,684
Linray Energy Inc Calgary Alta	249,840
Lomalta Petroleum Ltd Calgary Alta	118,375
MGL 1987 Limited Partnership Calgary Alta	146,775
MLC Oil and Gas Ltd Calgary Alta	629,702
MSR Exploration Ltd Calgary Alta	153,943
Macedon Resources Ltd Calgary Alta	153,976
Majestic Mines Ltd Calgary Alta	148,789
Mandusa Resources Ltd Vancouver BC	38,667
Mark Resources Inc Calgary Alta	526,195
Marlore Enterprises Ltd Calgary Alta	102,263
Matrix Investments Ltd Red Deer Alta	60,332
Maxon Energy Inc Calgary Alta	38,254
Maxus Energy Canada Ltd Calgary Alta	289,258
Michi-Can Resources Ltd Monroe Mich USA	27,836
Midale Petroleums Ltd Midale Sask	5,056
Mineral Resources International Ltd Estevan Sask	72,893
Mobile Oil Canada Ltd Calgary Alta	185,381
Morgan Hydrocarbons Inc Calgary Alta	152,962
Morrison Petroleums Ltd Calgary Alta	752,581
Murphy Oil Company Ltd Calgary Alta	1,269,632
Noramex Resources Ltd Calgary Alta	188,698
New Cache Petroleums Ltd Calgary Alta	18,582
New York Oils Ltd Calgary Alta	32,988
Newalta Corporation Calgary Alta	31,402
Newscope Resources Ltd Calgary Alta	194,697
Noble Oil & Gas Ltd Wainwright Alta	54,932
Noranda Inc Calgary Alta	1,249,590
Norcen Energy Resources Ltd Toronto Ont	115,443
Norpet Resources Ltd Calgary Alta	149,751
North Canadian Oils Ltd Calgary Alta	445,155
Northcor Resources Ltd Calgary Alta	335,601
Northern Development Company Ltd Calgary Alta	335,049
Northridge Exploration Ltd Calgary Alta	81,176
Nortstar Energy Corp Calgary Alta	258,316
Norwich Resources Canada Ltd Calgary Alta	536,680
Numac Oil & Gas Ltd Edmonton Alta	1,737,683
Oakwood Petroleum Ltd Calgary Alta	258,505
Ocelot Industries Ltd Calgary Alta	2,827,974
Okanagan Petroleums Ltd Chelan Wash USA	77,584
Omega Hydrocarbons Ltd Calgary Alta	215,763
Omega Oil & Gas Ltd Calgary Alta	115,860
Omega Producing Partnership Estevan Sask	91,830
Onyx Petroleum Exploration Company Ltd Calgary Alta	479,499
Onyx Petroleum Inc Calgary Alta	56,573
Opinac Energy Ltd Calgary Alta	754,340
Oracle Resources Ltd Calgary Alta	63,625
Orbit 82-83 Energy Program Calgary Alta	86,431
Orbit Oil & Gas Ltd Calgary Alta	184,383
Pacific Lighting Exploration Company Calgary Alta	233,581
Patriot Energy Company Ltd Calgary Alta	42,002
Phillips Petroleum Company Western Hemisphere Calgary Alta	94,624
Phillips Petroleum Resources Ltd Calgary Alta	494,967
Polaris Exploration No 7 Calgary Alta	146,399
Pacific Cassiar Ltd Calgary Alta	34,444
Page Petroleum Ltd Calgary Alta	73,656
Paloma Petroleum Ltd Calgary Alta	804,125
Pan Atlas Energy Inc Calgary Alta	186,297
Pan Union Petroleum Corp Calgary Alta	139,525
Pancontinental Oil Ltd Kindersley Sask	424,597
Paramount Resources Ltd Calgary Alta	395,036
Passburg Petroleums Ltd Calgary Alta	63,254
Pauma Petroleum Ltd Calgary Alta	51,856
Pedco Energy Ltd Calgary Alta	85,849
Pembina Exploration Ltd Calgary Alta	119,107
Pembina Resources Ltd Calgary Alta	85,268
Pencor Petroleum Ltd Montreal Que	34,648
Penn West Petroleum Ltd Calgary Alta	453,587
Pennzoil Petroleum Ltd Calgary Alta	451,569
Performance Partnership (The) Calgary Alta	536,087
Petroleum Capital 1987-1 Partnership Calgary Alta	26,763
Petrolia Oil & Gas Ltd Calgary Alta	349,392
Petromines Ltd Calgary Alta	252,963
Petrorep (Canada) Ltd Calgary Alta	272,290
Petroseis Energy Surveys Ltd Calgary Alta	166,577
Phillips Petroleum Canada Ltd Calgary Alta	123,955
Pioneer Energy Resources Ltd Calgary Alta	2,554
Poco Petroleums Ltd Calgary Alta	2,365,393
Poplar Developments Ltd Estevan Sask	81,343
Postell Energy Co Ltd Calgary Alta	23,472
Prairie Oil Royalties Company Ltd Calgary Alta	46,596
Precambrian Shield Resources Ltd Calgary Alta	361,745
Prime Energy Ltd Calgary Alta	59,730
Procan Exploration Company Ltd Calgary Alta	376,859
Propetro Corp Calgary Alta	59,126
Prophet Petroleums Ltd Calgary Alta	101,670
Quintana Exploration Canada Ltd Calgary Alta	184,122
RPL Production Company Calgary Alta	403,125
Ram Petroleums Ltd London Ont	336,639
Ranchmen's Exploration & Development Partnership (1977) Calgary Alta	37,187
Ranchmen's Exploration & Development Partnership (1976) Calgary Alta	50,044
Rangeland Resources Ltd Calgary Alta	17,346
Ranger Oil Ltd Calgary Alta	321,400
Rapparee Resources Ltd Calgary Alta	202,345
Red Cliff Energy Inc Calgary Alta	7,999
Reef Hydrocarbons Ltd Calgary Alta	83,286
Reflection Resources Ltd Calgary Alta	22,760
Renaissance Energy Ltd Calgary Alta	3,138,973
Resman Holdings Ltd Calgary Alta	302,946
Resman Oil and Gas Ltd Calgary Alta	65,651
Rhodie Petroleums Ltd Calgary Alta	196,384
Richard J Churchill Ltd Edmonton Alta	17,377
Rife Resources Ltd Calgary Alta	1,586,541
Rio Alto Exploration Ltd Calgary Alta	129,360
Roop Petroleums Ltd Calgary Alta	619,514
Saan Stores Ltd Calgary Alta	102,485
Sabre Petroleums Ltd Calgary Alta	284,317
Sage Holdings Ltd Calgary Alta	42,829
Samedan Oil of Canada Inc Calgary Alta	147,584
Saskatchewan Oil & Gas Corp Regina Sask	288,007
Saskoil Resources Inc Regina Sask	58,021
Scurry-Rainbow Oil Ltd Calgary Alta	329,589
Sept Resources 1987 Drilling Program Calgary Alta	159,003
Shan Drilling (1982) Ltd Calgary Alta	63,509
Sigma Explorations (1978) Ltd Calgary Alta	85,137
Sohrab Petroleums (1986) Ltd Calgary Alta	249,293
Spacemaster Resources Ltd Calgary Alta	105,951
Star Oil & Gas Ltd Calgary Alta	548,906
Stockmen Oil & Gas Ltd Calgary Alta	45,549
Sturgeon Lake 1 Ltd Partnership Calgary Alta	168,095
Sudeme Investments Corp Ltd Calgary Alta	139,117
Summit Resources Ltd Calgary Alta	789,090
Suncor Inc Calgary Alta	2,487,298

ENERGY, MINES AND RESOURCES—*Continued*

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Tanqueray Resources Ltd Calgary Alta	27,442
Tage Resources Inc Calgary Alta	57,751
Taku Gas Limited Calgary Alta	26,939
Tangram Resources Ltd Calgary Alta	40,233
Targa Energy Corp Calgary Alta	83,536
Tarragon Oil and Gas Ltd Calgary Alta	72,873
Texaco Canada Resources Ltd Partnership Calgary Alta	1,912,660
The Magnificient Seven Corp Calgary Alta	426,331
Tiber Energy Corp Calgary Alta	214,342
Tintagel Energy Corp Calgary Alta	862,025
Tombill Mines Ltd Toronto Ont	55,662
Total Petroleum Canada Ltd Calgary Alta	493,773
Trans-Dominion Energy Corp Calgary Alta	88,250
Tri-Link Resources Ltd Calgary Alta	277,155
Trilobite Resources Inc Calgary Alta	58,422
Trilogy Resources Corp Calgary Alta	903,160
Trimble Oil Company Ltd Calgary Alta	83,221
Triton Canada Resources Ltd Partnership No 2 Calgary Alta	166,002
Triton Canada Resources Ltd Calgary Alta	536,084
Triumvirate Energy Corp Calgary Alta	34,735
Trouvez Energy (1986) Ltd Calgary Alta	200,693
Truco Resources Ltd Calgary Alta	212,547
Turf Petroleum Ltd Calgary Alta	28,956
Twin Richfield Ltd Partnership 1985 Calgary Alta	40,160
Twin Richfield Oils Ltd Calgary Alta	5,076
Tylox Resource Corp Vancouver BC	78,472
Ulster Petroleums Ltd Calgary Alta	108,121
Ultramar Oil and Gas Canada Ltd Calgary Alta	939,890
Uni-Gas Resources Ltd Medicine Hat Alta	54,687
Uni-Globe International Energy Corp Calgary Alta	201,894
Union Pacific Resources Inc Calgary Alta	789,672
United Tri-Star Resources Ltd Calgary Alta	76,161
Unocal Canada Ltd Calgary Alta	2,225,106
Upton Resources Inc Estevan Sask	21,668
Usherville Resources Ltd Calgary Alta	212,547
Vanguard Petroleums Ltd Calgary Alta	137,574
Varidata Surveys Ltd Calgary Alta	37,375
Vero Resources Ltd Calgary Alta	12,451
Virago Energy Corp Calgary Alta	178,427
Vista International Petroleums Ltd Regina Sask	39,116
Voyager (1986) Partnership Calgary Alta	142,022
Voyager (1987) Partnership II Calgary Alta	1,054,833
Voyager (1987) Partnership Calgary Alta	576,270
Voyager Energy Company Partnership Calgary Alta	502,060
Winetou International Minerals Incorporated Calgary Alta	95,562
Walnoco Oil Corp Calgary Alta	1,112,854
Walking Stick Oil and Gas Ltd Calgary Alta	59,821
Warren Exploration and Development Ltd Partnership Calgary Alta	121,240
Warren Explorations Ltd Calgary Alta	43,993
Webex Oil & Gas Ltd Calgary Alta	97,328
Wellore Energy Inc Calgary Alta	158,117
Westar Petroleum Ltd Calgary Alta	58,766
Westcoast Petroleum Ltd Calgary Alta	1,339,803
Western Decalta Petroleum (1977) Ltd Calgary Alta	19,864
Western Pacific Oils Ltd Calgary Alta	38,596
Western Resources Minerals Ltd Calgary Alta	181,232
Western Seismic Exchange Ltd Calgary Alta	9,995
Western Warner Oils Ltd Calgary Alta	33,536
Westmin Resources Ltd Calgary Alta	875,803
Westmount Resources Ltd Calgary Alta	2,774
Westrok Capital Inc Calgary Alta	39,334
Wilderness Energy Ltd Calgary Alta	12,406
Wintershall Oil of Canada Ltd Calgary Alta	265,259
World Wide Oil and Gas Inc Edmonton Alta	3,060
York Resources Ltd Calgary Alta	13,750

Canadian Exploration and Development Incentive Program Payments—PAYE $226,411,953—

114161 Resources Ltd Calgary Alta	28,155
128383 Canada Inc Calgary Alta	127,283
131096 Canada Inc Calgary Alta	254,566
159405 Canada Inc Calgary Alta	50,572
327106 Alberta Inc Calgary Alta	78,975
329173 Alberta Ltd Calgary Alta	126,412
333550 Alberta Inc Calgary Alta	45,628
359514 Alberta Ltd Richmond BC	18,288
362107 Alberta Inc Calgary Alta	593,087
362781 Alberta Ltd Calgary Alta	105,476
371106 Alberta Ltd Calgary Alta	73,667
371623 Alberta Ltd Calgary Alta	53,462
623396 Ontario Ltd Toronto Ont	347,408
740662 Ontario Inc Toronto Ont	175,431
AGIP Canada Ltd Calgary Alta	250,928
APL Oil & Gas Ltd Calgary Alta	1,064,463
Advent Petroleums Inc Calgary Alta	383,909
Airborne Geophysical Surveys Ltd Calgary Alta	205,579
Alberta Energy Company Ltd Calgary Alta	2,320,211
Alberta Gas Chemicals Ltd Edmonton Alta	46,037
Alberta Gas Products Ltd Calgary Alta	120,656
Alnor Limited Partnership Calgary Alta	55,432
Altex Resources Ltd Calgary Alta	728,863
Amerada Minerals Corporation of Canada Ltd Calgary Alta	1,280,096
American Eagle Petroleums Ltd Calgary Alta	131,844
American Leduc Petroleums Ltd Edmonton Alta	59,024
American Trading and Production Corporation Calgary Alta	122,723
Amoco Canada Petroleum Company Ltd Calgary Alta	1,345,419
Amoil Petroleums Ltd Drayton Valley Alta	7,695
Anadarko Petroleum of Canada Ltd Calgary Alta	735,511
Anderson Exploration Ltd Calgary Alta	2,562,487
Anschutz 1978 Lake Erie Gas Exploration Program Calgary Alta	264,508
Argyl Energy Corporation Calgary Alta	334,695
Argyl Resources Ltd Calgary Alta	77,066
Artquest Enterprises Ltd Calgary Alta	69,938
Asamera Inc Calgary Alta	285,526
Atcor Ltd Calgary Alta	3,176,605
Atlantis International Ltd Calgary Alta	532,609
Atlantis Resources Ltd Calgary Alta	635,728
Aztec Resources Ltd Calgary Alta	98,811
BFR Geophysical Consultants Ltd Calgary Alta	94,848
BHP Petroleum (Canada) Inc Calgary Alta	363,974
BP Resources Canada Ltd Calgary Alta	2,702,048
BURMAC Enterprises Ltd Calgary Alta	611,059
Bankeno Resources Ltd Calgary Alta	890,409
Barlow Bros Ltd Calgary Alta	100,846
Barlow Development Ltd Calgary Alta	100,846
Barnwell of Canada Ltd Calgary Alta	165,075
Barons Oil Ltd Lethbridge Alta	822,332
Barrington Petroleum Ltd Calgary Alta	418,285
Battle Creek Development Ltd Chatham Ont	67,844
Bedford Petroleums Ltd Calgary Alta	181,636
Benedum-Trees Oil Company Calgary Alta	22,987
Black Cat Resources Ltd Calgary Alta	72,143
Black Gold Oil & Gas Ltd Calgary Alta	152,155
Blocker Drilling Canada Ltd Houston Tex USA	140,137
Blue Gold Resources Ltd Partnership I Dartmouth NS	214,923
Blue Range Development Corporation Calgary Alta	93,868
Blue Range Energy Corporation Calgary Alta	150,166
Bluejay Investments Ltd Calgary Alta	211,858
Bluewater Oil & Gas Ltd Calgary Alta	111,513
Bonanza Oil & Gas Ltd Calgary Alta	1,565,115
Bow Valley Industries Ltd Calgary Alta	1,494,436
Bowtex Energy (Canada) Corporation Calgary Alta	538,858
Bralorne Resources Ltd Calgary Alta	276,614
Bralsa Explorations Inc Calgary Alta	177,198
Brenda Marketing Inc Calgary Alta	51,872
Brent Resources Group Ltd Calgary Alta	89,250
Bridges Energy Resources Ltd Calgary Alta	74,999
Brinkerhoff Resources Inc Calgary Alta	57,937
Brittany Capital Corp Calgary Alta	8,023
Brunswick Resources Ltd Calgary Alta	13,608
Bumper Development Corp Ltd Calgary Alta	468,042
C & D Oil & Gas Ltd Calgary Alta	164,865
CAL Petroleum Ltd Calgary Alta	32,958
CCL Limited Partnership I Calgary Alta	761,179
CN Exploration Inc Calgary Alta	1,826,037

ENERGY, MINES AND RESOURCES—*Continued*

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CNG Producing Company New Orleans LA USA	179,345
Cabre Exploration Ltd Calgary Alta	1,016,049
Calana Resources Ltd Calgary Alta	50,921
Canada Northwest Energy Ltd Calgary Alta	3,333,000
Canadian Crude Separators Ltd Calgary Alta	47,624
Canadian Futurity Oils Ltd Calgary Alta	481,512
Canadian Jorex Ltd Calgary Alta	1,432,335
Canadian Majestic Resources Inc Calgary Alta	146,848
Canadian Natural Resources Ltd Calgary Alta	28,657
Canadian Occidental Petroleums Ltd Montreal Que	1,986,410
Canadian Pencrown Resources Ltd Montreal Que	168,235
Canadian Pioneer Energy Inc Calgary Alta	359,448
Canadian Roxy Petroleum Ltd Calgary Alta	650,851
Canadian Westgrowth Ltd Calgary Alta	26,462
Canadian Wolverine Ltd Calgary Alta	748,189
Candex Development Ltd Calgary Alta	6,630
Candor Investments Ltd Calgary Alta	19,635
Cannington Resources Ltd Estevan Sask	63,257
Canpex Co Ltd Calgary Alta	1,849,647
Canterra Energy Ltd Partnership Calgary Alta	1,075,806
Canterra Energy Ltd Calgary Alta	699,227
Canterra Exploration Ltd Calgary Alta	1,075,806
Carlyle Energy Ltd Calgary Alta	208,990
Cavalier Energy Ltd Calgary Alta	370,605
Central Explorers Inc Calgary Alta	665,346
Chauvco Resources Ltd Calgary Alta	332,744
Chesapeake Resources Ltd Calgary Alta	86,482
Chevron Canada Resources Ltd Calgary Alta	3,949,318
Chieftain Development Co Ltd Edmonton Alta	2,363,783
Cimarron Petroleum Ltd Calgary Alta	679,330
Cinabar Enterprises Ltd Calgary Alta	63,567
City of Medicine Hat Medicine Hat Alta	963,423
Clan Resources Ltd Calgary Alta	152,315
Claremount Oil & Gas Ltd Calgary Alta	327,504
Clarinet Resources Ltd Calgary Alta	62,628
Coachwood Resources Ltd Calgary Alta	192,029
Coho Resources Ltd Calgary Alta	585,499
Colin Energy Inc Calgary Alta	93,852
Columbia Gas Development of Canada Ltd Calgary Alta	571,729
Comaplex Resources International Ltd Calgary Alta	41,103
Commercial Oil & Gas Ltd Calgary Alta	234,086
Computalog Gearhart Ltd Calgary Alta	987,815
Concorde Resources Ltd Partnership Calgary Alta	140,851
Conoco Canada Ltd Calgary Alta	1,642,552
Consolidated Development Ltd Montreal Que	111,376
Consolidated Norex Resources Corp Calgary Alta	898,552
Consolidated Pipe Lines Company Calgary Alta	259,488
Contour Energy Ltd Red Deer Alta	109,303
Cooperative Energy Development Corp Calgary Alta	2,141,698
Copetrex Oil & Gas Co Ltd Calgary Alta	33,201
Corexcal Inc Calgary Alta	609,926
Coseka Resources Ltd Calgary Alta	795,612
Crozet Oil and Gas Ltd Kindersley Sask	178,397
Cymric Resources Ltd Calgary Alta	86,398
Czar Resources Ltd Calgary Alta	1,798,927
DWB Resources Ltd Kindersley Sask	68,801
Dekalb Petroleum Corp Calgary Alta	2,008,634
Denison Mines Ltd Calgary Alta	42,431
Discovery West Corp Calgary Alta	151,570
Dome Petroleum Ltd Calgary Alta	1,112,815
Domtar Energy Inc Calgary Alta	895,022
Dorset Energy Corp Calgary Alta	274,995
Drummond Oil & Gas Ltd Calgary Alta	65,260
Dune Resources Ltd Oklahoma City Okla USA	82,355
Dynex (1987) Exploration Ltd Partnership Calgary Alta	285,548
Eagle Resources Ltd Calgary Alta	410,122
Elite Resources Inc Calgary Alta	83,963
Emir Oils Ltd Calgary Alta	585,420
Encal Energy Ltd Calgary Alta	86,448
Encor Energy Corp Inc Calgary Alta	1,747,166
Enron Oil Canada Ltd Calgary Alta	2,424,743
Epic Resources (BC) Ltd Delta BC	404,317
Eravista Resources Ltd Calgary Alta	110,875
Erskine Resources Corp Calgary Alta	59,501
Esprit Resources Ltd Calgary Alta	75,512
Europa Petroleum Ltd Calgary Alta	108,858
Explorations Eastmin Inc Montreal Que	152,755
Facet Energy Inc Calgary Alta	36,253
Felmont Oil Corp Barnwell Alta	54,535
First Devonian Explorations Ltd Calgary Alta	149,317
First Guardian Petroleum Corp Calgary Alta	69,072
Forest Oil Corp Calgary Alta	830,103
Franklin Resources Ltd Calgary Alta	174,040
Frobisher Resources Ltd Calgary Alta	166,272
Fulcrum (1987) Exploration Partnership I Calgary Alta	73,547
Fulcrum Exploration Ltd Calgary Alta	51,545
Gane Energy 1985-86 Prod & Dev Fund Calgary Alta	425,642
Gannon Bros Energy Ltd Calgary Alta	2,484
General Electric Canada Inc Mississauga Ont	151,136
Geodata Exploration Services Ltd Calgary Alta	130,765
Geophysical Service Incorporated Calgary Alta	79,264
Geosignal Exploration Ltd Calgary Alta	164,768
Giant Reef Petroleums Ltd Edmonton Alta	508,704
Gibson Petroleum Company Limited Calgary Alta	198,454
Golden Prairie Resources Ltd Calgary Alta	40,930
Grad & Walker Resources Ltd Calgary Alta	403,710
Grand Prix Natural Gas Ltd Calgary Alta	111,044
Grosmont Resources Ltd Calgary Alta	33,778
Gulf Canada Resources Ltd Calgary Alta	2,697,921
HMS Enterprises Ltd Calgary Alta	40,629
Hamilton Brothers Canadian Gas Company Ltd Calgary Alta	239,339
Harbour Petroleum Company Ltd Calgary Alta	36,841
Harman Resources Ltd Calgary Alta	15,129
Headco Exploration Co Ltd Calgary Alta	92,901
Healind Resources (1986) Ltd Calgary Alta	14,668
Hershey Oil Corp Pasadena Ca USA	98,416
Highridge Exploration Ltd Calgary Alta	78,465
Hillcrest Resources Ltd Calgary Alta	152,158
Home Oil Company Ltd Calgary Alta	2,912,817
Hunt Oil Company Calgary Alta	176,941
Hurricane Hydrocarbons Ltd Calgary Alta	203,174
Husky Oil Operations Ltd Calgary Alta	2,887,010
IXL Industries Ltd Medicine Hat Alta	118,709
ICG Resources Ltd Calgary Alta	1,492,577
Investors Oil & Gas (1986 Tri-Link) Ltd Partnership Calgary Alta	65,768
ISH Energy Ltd Calgary Alta	166,913
Icor Oil & Gas Company Ltd Calgary Alta	928,617
Inland Gas & Oil Ltd Calgary Alta	567,173
Int'l Focus Res Inc Calgary Alta	262,384
Intensity Resources Ltd Calgary Alta	313,245
International Interlake Industries Inc Calgary Alta	128,642
Inuvialuit Petroleum Corp Calgary Alta	198,084
Inverness Petroleum Ltd Calgary Alta	286,091
Investors Oil & Gas (1984 Tri-Link) Ltd Partnership Calgary Alta	62,027
Irving Oil Ltd Saint John NB	227,357
JM Huber Corp Calgary Alta	398,964
JC International Petroleum Ltd Calgary Alta	275,724
JR & S Holdings Ltd Calgary Alta	203,218
Jarrod Oils Ltd Regina Sask	8,838
Jasmine Oil Ltd Alliance Alta	38,684
Jedal Resources Inc Calgary Alta	135,397
Jenner & Lomond Ltd Partnership Calgary Alta	157,575
Jethro Development Ltd Calgary Alta	254,530
Jones Valley Resources Ltd Partnership 1987 No 1 Lacombe Alta	93,475
Jordan Petroleum Ltd Calgary Alta	688,793
Joss Energy Ltd Calgary Alta	965,599
Joss Exploration Program—1985 Calgary Alta	107,307
Kaneb Energy Canada Ltd Calgary Alta	37,075
Karon Resources Inc Calgary Alta	644,220
Kay James F Toronto Ont	157,418
Keles Production Company Ltd Calgary Alta	515,390
Kenton Natural Resources Corp Regina Sask	289,214
Kepec Resources Ltd Stellarton NS	380,892
Kerr Addison Mines Ltd Calgary Alta	673,025
Kerr-McGee Corp Calgary Alta	241,325

ENERGY, MINES AND RESOURCES—*Continued*

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Kidd Construction Ltd Red Deer Alta	5,280
Kinghaven Resources Ltd Toronto Ont	380,892
Knee Hill Energy Canada Ltd Calgary Alta	201,748
Knowlton Realty Ltd Calgary Alta	44,637
Knowlton Gerald L Calgary Alta	58,492
Knovner Bruce Princeton NJ USA	93,798
LL & E Alberta Inc Calgary Alta	76,137
LL & E Canada Ltd Calgary Alta	194,911
La Société Les Frères Lemaire Enr Val-Bélair Que	68,532
Lacana Petroleum Ltd Calgary Alta	991,017
Ladd Exploration Company Calgary Alta	915,945
Lakewood II Ltd Partnership Montreal Que	249,183
Lakewood III Ltd Partnership Calgary Alta	605,401
Landmark Corp Calgary Alta	145,144
Lasmo Canada Inc Calgary Alta	101,908
Lasmo Exploration (Canada) Ltd Calgary Alta	18,835
Laurel Exploration Ltd North Vancouver BC	3,866
Leddy Exploration Ltd Calgary Alta	30,408
Lincoln-McKay Development Company Ltd Calgary Alta	100,846
Linray Energy Inc Calgary Alta	76,576
Lomalta Petroleums Ltd Calgary Alta	188,820
Luscar Ltd Calgary Alta	121,834
MGL 1987 Ltd Partnership Calgary Alta	96,412
MLC Oil and Gas Ltd Calgary Alta	2,186,675
MSR Exploration Ltd Calgary Alta	157,374
MT Partnership Ltd Calgary Alta	3,030,887
Macedon Resources Ltd Calgary Alta	103,899
Mandusa Resources Ltd Vancouver BC	82,683
Manticore Petroleum Corp Calgary Alta	343,826
Mark Resources Inc Calgary Alta	2,407,278
Matrix Investments Ltd Red Deer Alta	12,722
Maxon Energy Inc Calgary Alta	14,900
Maxus Energy Canada Ltd Calgary Alta	303,948
Michi-Can Resources Ltd Monroe Mich USA	72,020
Midale Petroleums Ltd Midale Sask	90,563
Mission Resources Ltd Calgary Alta	125,879
Mobil Oil Canada Ltd Calgary Alta	1,423,341
Mohawk Oil Co Ltd Calgary Alta	52,376
Molson Companies Ltd (The) Toronto Ont	87,585
Morgan Hydrocarbons Inc Calgary Alta	1,372,850
Morrison Petroleums Ltd Calgary Alta	1,441,645
Mosswood Oil & Gas Ltd Calgary Alta	131,263
Murphy Oil Company Ltd Calgary Alta	1,636,676
Noramex Resources Ltd Calgary Alta	227,189
New Cache Petroleums Ltd Calgary Alta	62,184
New Nexus Petroleum Ltd Calgary Alta	53,800
New York Oils Ltd Calgary Alta	21,680
Newalta Corp Calgary Alta	47,596
Newscope Resources Ltd Calgary Alta	110,739
Noble Oil and Gas Ltd Wainwright Alta	14,963
Noranda Inc Calgary Alta	2,083,410
Norcen Energy Resources Ltd Calgary Alta	3,204,341
Norpet Resources Ltd Calgary Alta	535,901
North Canadian Oils Ltd Calgary Alta	2,887,845
Northcor Resources Ltd Calgary Alta	495,183
Northern Development Company Ltd Calgary Alta	299,891
Northridge Exploration Ltd Calgary Alta	107,028
Northstar Energy Corp Calgary Alta	294,439
Norwich Resources Canada Ltd Calgary Alta	379,685
Nova Scotia Resources (Ventures) Ltd Halifax NS	1,949,805
Novalta Resources Ltd Calgary Alta	2,626,679
Numac Oil & Gas Ltd Edmonton Alta	1,576,169
Oakwood Petroleums Ltd Calgary Alta	66,720
Ocelot Industries Ltd Calgary Alta	504,846
OcMV Oil & Gas Ltd Calgary Alta	851,981
Oliphant Jr Allen G Calgary Alta	74,720
Omega Hydrocarbons Ltd Calgary Alta	1,499,495
Omega Oil & Gas Ltd Calgary Alta	404,715
Omega Producing Partnership Estevan Sask	306,470
Opinac Energy Ltd Calgary Alta	1,102,830
Oracle Resources Ltd Calgary Alta	55,119
Orbit 82-83 Energy Program Calgary Alta	6,020
Pacific Lighting Exploration Company Calgary Alta	19,827
Patriot Energy Company Ltd Calgary Alta	27,860
Phillips Petroleum Resources Ltd Calgary Alta	379,302
PPC Oil & Gas Corp London Ont	354,834
Pacific Cassiar Ltd Calgary Alta	50,962
Palliser Energy Corp Calgary Alta	94,952
Palliser Petroleums Inc Calgary Alta	249,743
Paloma Petroleum Ltd Calgary Alta	685,386
Pan Atlas Energy Inc Calgary Alta	76,723
Pan Union Petroleum Corp Calgary Alta	39,439
Pancanadian Petroleum Ltd Calgary Alta	3,333,000
Pancontinental Oil Ltd Kindersley Sask	1,216,953
Paramount Resources Ltd Calgary Alta	462,713
Parex A General Partnership Calgary Alta	567,103
Passburg Petroleums Ltd Calgary Alta	438,637
Pauma Petroleum Ltd Calgary Alta	73,338
Pedco Energy Ltd Calgary Alta	83,933
Pembina Exploration Ltd Calgary Alta	590,347
Pembina Resources Ltd Calgary Alta	822,854
Pencor Petroleum Ltd Montreal Que	112,743
Penn West Petroleum Ltd Calgary Alta	547,674
Pennzoil Petroleums Ltd Calgary Alta	58,332
Pensionfund Energy Resources Ltd Calgary Alta	172,522
Performance Partnership (The) Calgary Alta	963,293
Perma Energy Ltd Calgary Alta	72,957
Petford Resources Ltd Calgary Alta	125,677
Petro-Canada Inc Calgary Alta	3,307,336
Petro St-Pierre Inc Longueuil Que	166,664
Petroleum Capital 1987-1 Partnership Calgary Alta	104,494
Petrolia Oil & Gas Ltd Calgary Alta	250,377
Petromines Ltd Calgary Alta	417,427
Petrorep (Canada) Ltd Calgary Alta	590,492
Phant & Phant Calgary Alta	275,688
Philon Energy Inc Langton Ont	64,179
Pinnacle Resources Ltd Calgary Alta	451,561
Pioneer Energy Resources Ltd Calgary Alta	279,069
Pipestone Petroleums Inc Vancouver BC	174,330
Placer Dome Inc Calgary Alta	817,649
Poco Petroleums Ltd Calgary Alta	950,101
Poplar Developments Ltd Estevan Sask	9,343
Postell Energy Co Ltd Calgary Alta	71,786
Prairie Oil Royalties Company Ltd Calgary Alta	3,286,404
Precambrian Shield Resources Ltd Calgary Alta	2,971,255
Prime Energy Ltd Calgary Alta	91,979
Procan Exploration Company Ltd Calgary Alta	424,930
Producers Pipelines Inc Regina Sask	61,292
Propetro Corp Calgary Alta	24,567
Prophet Petroleums Ltd Calgary Alta	197,285
Q-Vest Development Ltd Partnership Montreal Que	183,920
Quintana Exploration Canada Ltd Calgary Alta	68,544
RPL Production Company Calgary Alta	69,369
RTEC One Resources Inc Calgary Alta	57,245
RTEC Two Resources Inc Calgary Alta	87,468
RTEC Three Resources Inc Calgary Alta	131,912
Ram Petroleums Ltd London Ont	826,261
Ranchmen's Exploration & Development Partnership (1977) Calgary Alta	29,640
Ranchmen's Exploration & Development Partnership (1976) Calgary Alta	33,394
Ranchmen's Resources Ltd Calgary Alta	2,360,487
Rangeland Resources Ltd Calgary Alta	43,570
Ranger Oil Ltd Calgary Alta	363,090
Rapparee Resources Ltd Calgary Alta	152,003
Red Cliff Energy Inc Calgary Alta	79,082
Reef Hydrocarbons Ltd Calgary Alta	114,218
Reflection Resources Ltd Calgary Alta	95,831
Remington Energy Ltd Calgary Alta	160,606
Renaissance Energy Ltd Calgary Alta	194,027
Resman Holdings Ltd Calgary Alta	358,192
Resman Oil and Gas Ltd Calgary Alta	109,652
Rhodes Energy Corp Calgary Alta	189,019
Rhodie Petroleums Ltd Calgary Alta	29,561
Richard J Churchill Ltd Edmonton Alta	38,574
Rife Resources Ltd Calgary Alta	1,744,908
Rio Alto Exploration Ltd Calgary Alta	74,053
Roop Petroleums Ltd Calgary Alta	101,536

ENERGY, MINES AND RESOURCES—*Continued*

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Ryerson Oil and Gas Ltd Calgary Alta	210,536
Saan Stores Ltd Calgary Alta	288,961
Sabine Canada Inc Estevan Sask	58,352
Sage Holdings Ltd Calgary Alta	41,968
Saskatchewan Oil & Gas Corp Regina Sask	350,391
Saskoil Resources Inc Regina Sask	1,268,441
Sceptre Resources Ltd Calgary Alta	869,568
Scurry-Rainbow Oil Ltd Calgary Alta	3,003,411
Senex Corp Calgary Alta	166,258
Shapco Global Ltd Partnership Calgary Alta	73,969
Shell Canada Ltd Calgary Alta	3,332,999
Shunda Energy Corp Calgary Alta	121,009
Sigma Explorations (1978) Ltd Calgary Alta	208,012
Sigma Mines (Quebec) Ltd Calgary Alta	123,599
Silvertip Resources Ltd Edmonton Alta	101,693
Sohrab Petroleums (1986) Ltd Calgary Alta	116,559
St Albert Petroleum Corp Ltd Calgary Alta	173,468
Star Oil & Gas Ltd Calgary Alta	716,579
Stateside Energy Corp Calgary Alta	140,538
Stockmen Oil & Gas Ltd Calgary Alta	73,631
Sudeme Investments Corp Ltd Calgary Alta	44,673
Sulbath Exploration Ltd Calgary Alta	332,992
Summit Resources Ltd Calgary Alta	168,131
Suncor Inc Calgary Alta	845,702
Superior Oil Ltd Drayton Valley Alta	57,421
Tanqueray Resources Ltd Calgary Alta	149,818
TCPL Resources Ltd Calgary Alta	2,246,299
Tage Resources Inc Calgary Alta	55,995
Taku Gas Ltd Calgary Alta	44,052
Tangram Resources Ltd Calgary Alta	137,176
Targa Energy Corp Calgary Alta	4,226
Tarragon Oil and Gas Ltd Calgary Alta	897,723
Texaco Canada Resource Ltd Partnership Calgary Alta	1,198,020
The Magnificent Seven Corp Calgary Alta	980,180
Tiber Energy Corp Calgary Alta	222,668
Tintagel Energy Corp Calgary Alta	1,085,776
Total Petroleum Canada Ltd Calgary Alta	2,075,954
Trans Mountain Petroleums Ltd Calgary Alta	578,913
Trans World Oil & Gas Ltd Calgary Alta	236,284
Trans-Canada Resources Ltd Calgary Alta	63,998
Tri-Link Resources Ltd Calgary Alta	491,768
Trillium Exploration Corp Calgary Alta	695,324
Trilobite Resources Inc Calgary Alta	57,948
Trilogy Resource Corp Calgary Alta	1,332,904
Triton Canada Resources Ltd Partnership No 2 Calgary Alta	875,855
Triton Canada Resources Ltd Calgary Alta	1,936,115
Triumvirate Energy Corp Calgary Alta	44,515
Trouvez Energy (1986) Ltd Calgary Alta	33,534
Truco Resources Ltd Calgary Alta	69,623
Turf Petroleum Ltd Calgary Alta	31,536
Twin Energy Ltd Calgary Alta	406,128
Twin Richfield Ltd Partnership 1985 Calgary Alta	14,634
Twin Richfield Oils Ltd Calgary Alta	664,761
Tylox Resource Corp Vancouver BC	242,047
Ulster Petroleums Ltd Calgary Alta	1,081,395
Ultramar Oil and Gas Canada Ltd Calgary Alta	2,393,110
Uni-Globe International Energy Corp Calgary Alta	322,601
Union Pacific Resources Inc Calgary Alta	756,885
Union Texas Canada Ltd Calgary Alta	73,635
United Canso Oil & Gas Ltd Calgary Alta	483,633
United Tri-Star Resources Ltd Calgary Alta	214,410
Unocal Canada Ltd Calgary Alta	1,107,894
Upton Resources Inc Estevan Sask	317,881
Usherville Resources Ltd Calgary Alta	78,128
Varidata Surveys Ltd Calgary Alta	243,166
Veritas Geophysical Ltd Calgary Alta	107,382
Vero Resources Ltd Calgary Alta	74,376
Virago Energy Corp Calgary Alta	33,954
Vista International Petroleums Ltd Regina Sask	81,909
Voyager (1986) Partnership Calgary Alta	55,551
Voyager (1987) Parnership II Calgary Alta	680,571
Voyager (1987) Partnership Calgary Alta	371,798
Voyager (1988) Partnership Calgary Alta	1,048,466
Voyager Energy Company Partnership Calgary Alta	251,077
WF Brown Exploration Ltd San Antonio Tex USA	123,871
Whitepass Resources Ltd Calgary Alta	648,835
Wainoco Oil Corp Calgary Alta	1,310,245
Warren Exploration and Development Ltd Partnership Calgary Alta	1,039
Warren Exploration Ltd Calgary Alta	20,689
Wavenrock Resources Ltd West Vancouver BC	118,889
Wellore Energy Inc Calgary Alta	538,858
Westburne Petroleum & Minerals Ltd Calgary Alta	53,087
Westcoast Petroleum Ltd Calgary Alta	1,993,197
Western Decalta Petroleum (1977) Ltd Calgary Alta	198,742
Western Pacific Oils Ltd Calgary Alta	59,831
Western Seismic Exchange Ltd Calgary Alta	643,024
Western Warner Oils Ltd Calgary Alta	69,119
Westmin Resources Ltd Calgary Alta	868,147
Westmount Resources Ltd Calgary Alta	56,237
Westrok Capital Inc Calgary Alta	53,632
Wildnerness Energy Ltd Calgary Alta	376,945
Willow Holdings Ltd Calgary Alta	67,032
Wintershall Oil of Canada Ltd Calgary Alta	549,320
Woods Petroleum of Canada Ltd Oklahoma City Okla USA	108,297
World Wide Oil and Gas Inc Edmonton Alta	214,940
York Resources Ltd Calgary Alta	144,413
General reserve for amounts claimed in excess of entitlement in unassessed applications	(17,513,145)

MINERALS AND EARTH SCIENCES PROGRAM
$35,285,318

Grant to Queen's University for the Centre for Resource Studies Kingston Ont $196,000

In aid of earth sciences, energy and minerals research $1,398,000—

École Polytechnique Montreal Que	85,510
McGill University Montreal Que	112,600
McMaster University Hamilton Ont	58,000
Queen's University Kingston Ont	74,900
Université Laval Quebec Que	102,600
University of Alberta Edmonton alta	82,100
University of British Columbia Vancouver BC	79,800
University of Calgary Calgary Alta	51,080
University of New Brunswick Fredericton NB	65,000
University of Toronto Toronto Ont	153,265

Newfoundland Mineral Development Agreement $997,500—

Newfoundland Exchequer St John's Nfld	997,500

In support of European Space Agency $10,088,000—

European Space Agency Paris France	10,088,000

In support of 5th United Nations Conference on the standardization of geographical names $117,437—

5th United Nations Names Conference Montreal Que	117,437

Alberta Oil Sands Technology and Research Authority $1,047,500—

Provincial Treasurer Edmonton Alta	1,047,500

Contribution to the Asbestos Strategy $2,740,909—

Asbestos Institute Montreal Que	2,740,909

Contribution to Eastern Quebec Development Plan $710,000—

Gouvernement du Québec Quebec Que	710,000

In support of organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource related issues $434,167

Contribution for the development and commercialization of new coal utilization technology $2,000,000—

Maritime Electric Co Ltd Charlottetown PEI	1,780,159

ENERGY, MINES AND RESOURCES —*Concluded*

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New Brunswick Electric Power Commission Fredericton NB	218,615
In support of Gas Research Institute $67,000—	
Gas Research Institute Chicago Ill USA	67,000
Contribution to the National Science Foundation $2,608,800—	
Ocean Drilling Program Washington DC USA	2,608,800
Contribution to Canadian Electrical Association related to flue-gas desulphurization $70,000—	
Canadian Electrical Association Montreal Que	70,000
Contribution to the Province of British Columbia for program delivery under the Mineral Development Agreement $1,078,708—	
Minister of Finance Victoria BC	1,078,708
Contribution to the Province of Ontario for program delivery under the Mineral Development Agreement $950,000—	
Treasurer of Ontario Toronto Ont	950,000
Contribution to the Province of Quebec for program delivery under the Mineral Development Agreement $9,453,691—	
Magnola Joint Venture Montreal Que	122,401
Secrétariat aux affaires intergouvernementales canadiennes Quebec Que	9,282,746
Contribution to the Province of New Brunswick for program delivery under the Mineral Development Agreement $729,000—	
Community Improvement Corporation Fredericton NB	729,000
Contribution to the Province of Nova Scotia for program delivery under the Mineral Development Agreement $529,062—	
Minister of Finance Halifax NS	529,062
Contribution to the Province of Prince Edward Island for program delivery under the Mineral Development Agreement $69,544—	
Minister of Finance Charlottetown PEI	69,544

Atomic Energy Control Board $466,800

Grants to selected national and international non-profit organizations which are furthering the development of nuclear safety standards $12,000

Contribution to the International Atomic Energy Agency to be used to maintain the Cost-Free Manpower Assistance Program for the International Atomic Energy Agency safeguards $454,800—

International Atomic Energy Agency Vienna Austria	454,800

ENVIRONMENT $24,709,620

Department $24,709,620

ADMINISTRATION PROGRAM $220,568

Contribution to the Canadian Council of Resource and Environment Ministers $145,568

Contribution to the Government of the Netherlands $50,000

Contribution to the organizing committee of the Fifth International Conference on Constitutional Law $25,000

ENVIRONMENTAL SERVICES PROGRAM $22,069,853

Grant to environmental non-government organization $245,000

Grant to the Canadian Association of Geographers $7,000

Grant to the National Committee of the International Association on Water Pollution Research $5,000

Grant to Creston Valley Wildlife Management $100,000

Grant to the Fur Institute of Canada $20,000

Grant to the Wildlife Habitat Canada Foundation 2,145,917

Grant to the Wildlife Toxicology Fund—World Wildlife Fund Toronto Ont $909,872

Grant to the Economic Commission for Europe's Co-operative Program for monitoring and evaluation of the long range transport of air pollutants $10,000

Grant to the Canadian Meteorological and Oceanographic Society $20,000

Grant for Meterological Research $704,000

Contributions to provinces for Flood Damage Reduction Studies and Flood Risk Mapping $2,152,145—

	$
Manitoba Winnipeg Man	174,814
New Brunswick Fredericton NB	97,833
Newfoundland St John's Nfld	129,947
Ontario Toronto Ont	827,900
Quebec Quebec Que	707,400
Saskatchewan Saskatoon Sask	196,876

Contribution to the Province of Quebec—Hydrometric Agreement $714,604

Contribution to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality $1,875,000

Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species (CITES) $32,938

Contribution to the Province of Quebec for Water Quality and Monitoring Agreement $186,400

Contribution to the Interjurisdictional Caribou Management Board $15,000

Contributions to provinces for implementation of water planning recommendations: Saskatchewan—Qu'Appelle Valley $518,050

Contributions to provinces for implementation of water planning recommendations: British Columbia—Fraser River Flood Control $2,625,000

Contributions to the provinces for Waterfowl Crop Depredation $800,000—

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Alberta Edmonton Alta	302,487
Manitoba Winnipeg Man	213,704
Saskatchewan Regina Sask	283,809

Contribution to the Organization for Economic Co-operation and Development Paris France $79,334

Contribution to the Fur Institute of Canada Toronto Ont $654,000

Contribution to the Province of Newfoundland for Water Treatment Facility—Channel Port-aux-Basques $3,672,233

Contribution to the Porcupine Caribou Management Board $6,250

Contribution to the Canadian Institute of Resources Law $25,000

Contribution to the Province of Quebec—James Bay Agreement $84,466

ENVIRONMENT—*Concluded*

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Contribution to the province of Nova Scotia for the Sydney Tar Ponds Clean-up $719,975

Contribution—Membership Fee—World Meteorological Organization $1,751,948

Contribution for meteorological scholarships $77,500

Contribution to the Canadian Environmental Network $225,000

Contribution to the Province of Manitoba towards Federal-Provincial Water Resources Projects $281,385

Contribution to the Water Pollution Control Federation $2,000

Contribution to the Province of Ontario for the Clean-up of Contaminated Sediments in the Windermere Basin of Hamilton Harbour $42,000

Contribution to the provinces for the Sewage Treatment Facilities Construction Program $1,362,836

PARKS PROGRAM $2,419,199

Grant in aid of the development of the International Peace Garden in Manitoba $30,000

Grant to Canadian Parks and Wilderness Society $20,000

Grant to the Township of St Edmunds $35,000

Contribution to the Federal-Provincial Parks Conference $14,324

Canadian contribution to the World Heritage Fund $73,298

Contribution to la Fondation de la Maison Trestler $5,740

Contribution to the Porcupine Caribou Management Board $6,250

Contribution to the International Center for the Study of the Preservation and Restoration of Cultural Property $45,580

Contribution to the Interagency Forest Fire Centre $25,683

Contribution to the Jasper Townsite Committee $15,132

Contribution to the International Council on Monuments and Sites (ICOMOS) $40,000

Contribution to Canadian Man and the Biosphere Program $15,000

Contribution to Compagnie Franche de la Marine $66,000

Contribution to co-operating associations of parks activities $249,216

Contribution to the Army Museum $30,000

Contribution to the International Union for Conservation of Nature and Natural Resources $119,996

Contributions for cost sharing agreements to restore sites and structures of national historic significance $969,899

Contribution to the Province of British Columbia for compensation of employees of Frank Beban Logging Ltd $620,000

Contribution to the Banff Municipal Committee $38,081

EXTERNAL AFFAIRS $2,148,242,972

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Department $166,888,243

CANADIAN INTERESTS ABROAD PROGRAM $166,874,509

Activities related to Pacific Economic Co-operation $90,000—
Canadian Chamber of Commerce Ottawa Ont 90,000

Agency for Cultural and Technical Co-operation in Francophone Countries $6,606,975

Asia-Pacific Foundation of Canada $500,000

Atlantic Association of Young Political Leaders $1,000

Atlantic Council of Canada $7,500

Canada Grains Council $90,000

Canadian Centre for Arms Control and Disarmament $100,000

Canadian Chamber of Commerce for the Canadian Pacific Co-operation Committee $12,000

Canadian Council on International Law $8,000

Canadian Exporter Association $40,000

Canadian Group of the Trilateral Commission $15,000

Canadian Institute for International Affairs—60th Anniversary Conference $5,000

Canadian Institute of International Affairs $45,000

Canadian International Grains Institute $1,778,123

Centre for International Business Research $100,000

Centre for Legislative Exchange $89,000

Centre québécois de relations internationales de l'Université Laval $31,500

Commonwealth Foundation $1,025,194

Commonwealth Science Council $155,992

Commonwealth Secretariat $2,209,830

Commonwealth Secretariat for the Committee of Foreign Ministers $61,989

Commonwealth Youth Program $652,951

Conference on Marine Environmental Quality $10,000

Conference on Security and Co-operation in Europe (CSCE) $892,830

Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in central Europe $162,136

Conseil africain et malgache de l'enseignement supérieur $20,000

Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales $19,169,503—

Adley Consulting Engineers Edmonton Alta	103,595
Almax International Inc Montreal Que	78,015
Babcock & Wilcox Canada Cambridge Ont	200,000

EXTERNAL AFFAIRS—*Continued*

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Bedford Software Ltd Burnaby BC	80,000
Boeing of Canada Ltd Winnipeg Man	73,176
Burlington Engineering Ltd Burlington Ont	87,477
BC Salmon Farmers Assoc Vancouver BC	72,996
CAE Electronics Ltd St-Laurent Que	168,264
CAE Machinery Ltd Vancouver BC	62,847
Canadian Assoc of Fish Exporters Ottawa Ont	96,490
Canadian International Construction Corp Ottawa Ont	120,901
Canron Inc—Pipe Division Ville D'Anjou Que	200,000
Connors Brothers Ltd Black's Harbour NB	413,840
Cyclone Engineering Sales Ltd Edmonton Alta	54,063
Direct Digital Industries Ltd Scarborough Ont	68,231
Dy-4 Systems Inc Nepean Ont	57,413
Educansult Ltd Toronto Ont	90,148
Fisheries Council of British Columbia Vancouver BC	64,100
Fishery Products International Ltd St John's Nfld	1,155,519
Fur Institute of Canada Toronto Ont	50,000
G & B Automated Equipment Ltd Downsview Ont	71,800
Gestion Vibec Inc Victoriaville Que	106,036
Hydra Fitness Equipment Ltd Sherwood Park Alta	50,781
Imax Systems Corp Toronto Ont	99,127
International Cutting Tools Inc Montreal Que	127,636
King Agro Inc Chatham Ont	68,040
Klockner Stadler Hurter Ltd Montreal Que	79,712
Lavalin International Inc Montreal Que	127,324
Lembo-Midland Ltd Midland Ont	50,000
MacDonald Dettwiller & Associates Ltd Richmond BC	148,010
National Sea Products Halifax NS	1,221,751
Nortech Surveys (Canada) Inc Calgary Alta	67,517
Pacific Truck & Trailer Ltd Vancouver BC	90,492
Petro-Sun International Inc Boucherville Que	82,976
Positron Inc Montreal Que	90,813
Saint John Shipbuilding Ltd Saint John NB	69,406
Seafood Exporters Corp of Newfoundland and Labrador St John's Nfld	120,391
SNC Power and Heavy Civil Works Montreal Que	100,490
Sofati Ltd Montreal Que	61,900
Stream-Flo Industries Ltd Edmonton Alta	53,438
Swecan International Ltd Lanoraie Que	54,678
Teron International Urban Development Corp Ottawa Ont	144,522
The McElhanney Group Ltd Vancouver BC	97,104
Urban Transportation Development Corp Toronto Ont	93,276
Western Packaging Systems Ltd Richmond BC	95,989
Zimmcor Company Lachine Que	142,865

Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development $419,000—

International Coffee Organization London England	78,062
International Customs Tariff Bureau Brussels Belgium	73,141
International Tin Council London England	105,992
Organization for Economic Co-operation and Development Paris France	68,319

Customs Co-operation Council $465,289

Defence support assistance to Non-NATO Countries $550,000

Fees for membership in the International Wheat Council $305,143

Financial assistance in the field of disarmament and arms control $131,758

Financial assistance in the field of disarmament and arms control $87,010

Food and Agriculture Organization $11,437,303

Foreign Service Community Association $11,000

France-Canada Businessmen's Committee $50,000

France-Canada Chamber of Commerce $75,000

General Agreement on Tariff and Trade $2,824,483

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Grant for trade promotion purposes in the Asia-Pacific Region $720,000—	
Canadian Chamber of Commerce Ottawa Ont	720,000
Grant to nine canadian plaintiffs $180,000	
Grants in aid of academic relations $5,802,580—	
Association of Canadian Studies in the United States Washington DC USA	167,225
Association of Universities and Colleges of Canada Ottawa Ont	60,000
Council of Ministers of Education Toronto Ont	75,000
Foundation for Canadian Studies in the United Kingdom London England	70,500
Gesellscaft Fur Kanada-Studien Kiel West Germany	50,000
International Council for Canadian Studies Ottawa Ont	50,000
World University Services of Canada Ottawa Ont	1,193,474
Grants in aid of cultural relations $5,046,710—	
Carbone 14 Montreal Que	54,358
Desrosiers Dance Theatre Toronto Ont	60,578
Great Artists Management Inc Montreal Que	129,035
L'écran humain Montreal Que	50,000
L'orchestre symphonique de Montreal Montreal Que	300,000
Latitude 45 Montreal Que	50,000
Le quat' sous Montreal Que	60,000
Le théâtre de la marmaille Montreal Que	50,625
Les grands ballets canadiens Montreal Que	335,000
Les productions du cercle du soleil Inc Montreal Que	245,000
Musée d'art contemporain Montreal Que	82,000
Productions Spendici Inc Montreal Que	61,300
Professional Art Dealers Assoc of Canada Inc Toronto Ont	110,000
Royal Winnipeg Ballet Winnipeg Man	300,000
Tafelmusik Toronto Ont	50,000
The Canada Council Ottawa Ont	180,000
The National Arts Centre Orchestra Ottawa Ont	75,000
The National Ballet of Canada Toronto Ont	56,000
The Winnipeg Art Gallery Winnipeg Man	75,000
Vancouver Chamber Choir Vancouver BC	53,500
Grants in lieu of taxes on diplomatic consular and international organizations' property in Canada in accordance with the terms and conditions approved by the Governor in Council $2,327,415—	
Corp of the City of Ottawa Ottawa Ont	1,542,715
Corp of the City of Vancouver Vancouver BC	59,184
Village of Rockcliffe Park Rockcliffe Park Ont	624,573
Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to international trade development $405,000—	
Dalhousie University Halifax NS	82,400
École des Hautes Études Commerciales Montreal Que	82,400
University of British Columbia Vancouver BC	87,400
University of Manitoba Winnipeg Man	70,400
University of Western Ontario London Ont	82,400

Intergovernment Committee for Migration $10,000

International Atomic Energy Agency $5,384,971

International Baccalaureat Office $5,000

International Civil Aviation Organization $1,148,630

International Civil Aviation Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years $84,123

International Energy Agency $884,837

International Fund for Ireland $1,500,000

International Fur Communications Program $574,047

EXTERNAL AFFAIRS—*Continued*

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International Institute of Administrative Sciences $40,265	
International Institute of Applied Systems Analysis $803,500	
International Labour Organization $6,525,515	
International Maritime Organization $204,238	
International Peace Academy $100	
Inter-American Institute for Co-operation on Agriculture $1,781,317	
North Atlantic Treaty Organization—Cost of Civil Administration $6,146,060	
North Atlantic Treaty Organization—Science Programs $2,612,338	
Nuclear Energy Agency of the OECD $443,564	
Organization for Economic Co-operation and Development $7,511,513	
Organization for Economic Co-operation and Development Centre for Education and Research $174,148	
Pan American Health Organization $4,587,860	
Pan American Institute for Geography and History $10,000	
Participation in activities of the International french-speaking community $980,992—	
Association des universités partiellement ou entièrement de langue française (AUPELF) Montreal Que	160,000
Conférence des Ministres de l'éducation des pays ayant en commun l'usage du français (CONFEMEN) Dakar Senagal	75,000
Rassemblement des Francophones d'Amérique Montreal Que	55,000
UTLAS International Canada Inc Toronto Ont	150,000
Payment of real estates taxes and local improvement costs on secondary diplomatic properties in Canada $63,220	
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park $533,419	
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries $47,741	
Payments under the Diplomatic Service (Special) Superannuation Act $183,904	
Permanent Court of Arbitration $13,343	
Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes $49,540	
Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française $54,224	
Technology Inflow Program Fund $271,727	
Telecommunication Executive Management Institute of Canada $155,250	
United Nations Association in Canada $110,000	
United Nations Association of Canada—31st Plenary Assembly $40,000	
United Nations Committee on the Elimination of all Forms of Racial Discrimination $6,591	
United Nations Convention against torture and other cruel, inhuman and degrading treatment or punishment $11,340	
United Nations Educational, Scientific and Cultural Organization $10,146,290	
United Nations Voluntary Fund for Indigeneous Population $34,020	
United Nations Industrial Development Organization $2,235,480	
United Nations Interim Force in Lebanon $3,136,633	
United Nations Organization $28,951,966	
United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East $1,380,256	
United Nations Trust Fund for South Africa $40,000	
United Nations Voluntary Fund for the Environment $1,100,000	
United Nations Voluntary Fund for Victims of Torture $30,000	
World Health Organization $11,624,048	
World Intellectual Property Organization $525,285	
WORLD EXHIBITIONS PROGRAM $13,734	
Canada's fees for membership in the International Bureau of Expositions $13,734	
Canadian International Development Agency $1,981,354,729	
Development assistance for education and training for individuals and for special administrative expenses directly related thereto $11,529,141—	
Association of Universities and Colleges of Canada Ottawa Ont	8,437,874
Natural Sciences and Engineering of Canada Ottawa Ont	265,000
Ottawa Civic Hospital Ottawa Ont	112,496
Direction de la Coopération Internationale Quebec Que	1,165,468
Revenue Canada Taxation Centre Ottawa Ont	631,916
Grants to the North-South Institute $750,000—	
North-South Institute Ottawa Ont	750,000
Grant to the Asia-Pacific Foundation of Canada $500,000—	
Asia-Pacific Foundation Vancouver BC	500,000
Development assistance to international development institutions and organizations for operations and general programs and specific programs and projects and for special administrative expenses directly related thereto $162,657,897—	
Assoc des universités partiellement ou entièrement de langue francaise/Fonds international de coopération universitaire New York NY USA	750,000
Commonwealth Fund for Technical Co-operation New York NY USA	18,525,000
Confejes-Programme de bourses canadiennes Dakar Senegal	200,000
Conférence des ministres de l'éducation nationale Ottawa Ont	160,000
Conférence des ministres de la jeunesse et des sports Ottawa Ont	532,498
Economic Commission of Africa Addis Abba Ethiopia	50,783
International Atomic Energy Agency Ottawa Ont	1,340,000
International Board for Plant Genetic Resources Geneva Switzerland	500,000
International Board for Soil and Research Management Bangkok Thailand	632,000

EXTERNAL AFFAIRS—*Continued*

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International Centre for Agricultural Research in Dry Areas Geneva Switzerland	1,050,000
International Centre for Tropical Agriculture New York NY USA	1,800,000
International Council for Research in Agroforestry Ottawa Ont	1,047,500
International Crops Research Institute for the Semi-Arid Tropics Ottawa Ont	2,525,000
International Food Policy Research Institute Ottawa Ont	500,000
International Institute for Tropical Agriculture Ottawa Ont	2,675,000
International Irrigation Management Institute Kandy Sri Lanka	100,000
International Laboratory for Research on Animal Diseases Ottawa Ont	1,050,000
International Livestock Centre for Africa New York NY USA	1,000,000
International Maize and Wheat Improvement Centre New York NY USA	1,980,000
International Network for the Improvement of Banana and Plantain Cedex France	100,000
International Potato Centre Ottawa Ont	1,275,000
International Rice Research Institute Manila Philippines	1,825,000
International Service for National Agricultural Research New York NY USA	45,000
International Trade Centre Manila Philippines	1,250,000
Onchocerciasis Control Program New York NY USA	2,000,000
Programme spécial de développement de l'agence de coopération culturelle et technique Paris France	2,650,000
Tropical Diseases Research Program New York NY USA	1,800,000
United Nations Children's Fund New York NY USA	16,150,000
United Nations Development Fund for Women New York NY USA	1,850,000
United Nations Development Program New York NY USA	71,894,459
United Nations Educational & Training Program for South Africa New York NY USA	350,000
United Nations Fund for Namibia New York NY USA	200,000
United Nations Fund for Population Activities New York NY USA	13,150,000
United Nations Headquarters New York NY USA	150,000
West African Rice Development Association New York NY USA	435,000
World Food Council Rome Italy	50,000
World Health Organization Vancouver BC	10,615,000

Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto $172,661,296—

A D M Agri-Industries Ltd Windsor Ont	633,924
Alberta Wheat Pool Bow Island Alta	777,053
BP Kent Flour Mills Ltd Virden Man	471,931
Brett Young Seeds Ltd Winnipeg Man	222,126
Canada Packers Ltd Toronto Ont	2,645,591
Canadian Dairy Commission Ottawa Ont	4,388,356
Canadian Wheat Board Winnipeg Man	61,847,719
Canbra Foods Ltd Lethbridge Alta	623,698
Cargill Ltd Winnipeg Man	454,227
Connors Bros Ltd Black's Harbour NB	8,753,794
Continental Grain Company Canada Ltd Winnipeg Man	203,614
Cook's Division of Gerbo Inc Hensall Ont	684,699
CSP Foods Ltd Winnipeg Man	4,975,808
Dover Flour Mills Cambridge Ont	1,900,019
Ellison Milling Co Lethbridge Alta	650,408
Ferguson Bros & Associates Ltd St Thomas Ont	200,282
Fisheries Prices Support Board Ottawa Ont	2,119,477
Food Agriculture Organization Kandy Sri Lanka	473,277
Great Canadian Bean Co Inc Ailpa Craig Ont	281,921
Harder's Seed Service Ltd Plum Coulee Man	148,365
Hensall District Cooperative Inc Hensall Ont	3,836,308
Maple Leaf Mills Ltd Toronto Ont	9,117,769
Ogilvie Flour Co Ltd Montreal Que	11,349,952
Ontario Wheat Producers Chatham Ont	2,652,068
Parrish & Heimbecker Ltd Toronto Ont	2,606,375
Proctor & Gamble Inc Toronto Ont	1,111,714
Robin Hood Multifoods Ltd Montreal Que	8,725,447
Rogers Foods Ltd Armstrong BC	370,989
Rozon Milling Inc Montreal Que	304,205
Soo Line Mills (1969) Ltd Winnipeg Man	738,775
Supply and Services Canada Hull Que	617,651
WG Thompson & Sons Ltd Blenheim Ont	464,109
World Food Program Kandy Sri Lanka	38,100,945
X-Can Grain Winnipeg Man	110,546

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto $56,030,000—

Assistance médicale internationale Montreal Que	90,000
Canadian Council for International Cooperation Ottawa Ont	375,000
Canadian Council of Churches Toronto Ont	2,050,000
Canadian Lutheran World Relief Winnipeg Man	726,900
Canadian Physicians for Aid and Relief Toronto Ont	434,000
Canadian Red Cross Society Ottawa Ont	9,800,893
Cardinal Léger et ses œuvres Montreal Que	300,000
Care Canada Ottawa Ont	785,000
Horizons of Friendship Cobourg Ont	200,000
International Committee of the Red Cross Geneva Switzerland	950,000
Organisation catholique canadienne pour le développement et la paix Montreal Que	700,000
Oxfam-Canada Ottawa Ont	200,000
Oxfam-Québec Montreal Que	252,000
Pan-American Health Organization Washington DC USA	1,098,757
S I M Canada Scarborough Ont	500,000
United Nations Border Relief Operations New York NY USA	1,000,000
United Nations Children's Fund New York NY USA	3,046,500
United Nations Development Programme New York NY USA	70,000
United Nations Disaster Relief Organization New York NY USA	3,921,491
United Nations High Commissioner for Refugees Geneva Switzerland	16,765,000
United Nations Relief & Works Agency for Palestinian Refugees Geneva Switzerland	9,003,389
World Health Organization Vancouver BC	350,000
World Relief Canada Willowdale Ont	441,500
World University Service International Ottawa Ont	1,943,500
World Vision Canada Mississauga Ont	1,015,000

Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to international and regional development institutions and organizations, Canadian non-governmental institutions, organizations and agencies in support of regional and country specific projects, programs and activities, and for special administrative expenses directly related thereto $896,637,780—

A & F Baillargeon Express Montreal Que	212,023
A B N Bank of Canada Vancouver BC	2,084,852
A B Sunter Resources Design Analysis Inc Ottawa Ont	75,596
A B T Association of Canada Toronto Ont	85,401
A C Hamilton & Co Ltd Mississauga Ont	260,894
A D Burford International Downsview Ont	86,053
A J Graham Engineering Ottawa Ont	98,681
A M H Resource Management Ltd Calgary Alta	63,705
Acklands Ltd Ottawa Ont	91,237
Acres International Toronto Ont	344,988
Adam Gauthier Thériault Shea St-Lambert Que	749,959
Adelard Enterprises Ltd Nepean Ont	98,159
ADS Associés Ltée Montreal Que	160,035
African Medical and Research Foundation Pickering Ont	911,017
Aga Khan Foundation Canada Toronto Ont	1,933,000
Agema Infrared Systems Ltd Burlington Ont	75,635
Agence Maritime Internationale Brussels Belgium	122,000
Agency for Co-operation and Research and Development London England	50,000
AGRI Consultants Inc Montreal Que	57,880
Agricultural Development Corp of Saskatchewan Regina Sask	3,629,029

EXTERNAL AFFAIRS—*Continued*

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Agric Air Inc Ste-Cecile de Milton Que	1,190,625
Agro Strategies International Inc Hull Que	233,397
Agrodev Canada Inc Ottawa Ont	138,217
Agrovet Inc Montreal Que	187,517
Air British Columbia Richmond BC	147,073
Air Drilling Services (Inter) Ltd Calgary Alta	410,622
Airflow Developments Ltd Mississauga Ont	137,390
Alberta Advanced Education Edmonton Alta	1,175,056
Alcan Canada Montreal Que	5,731,998
Alcan Wire and Cable Toronto Ont	1,874,013
Alco Gas & Oil Ltd Edmonton Alta	164,695
Aldert Chemicals Ltd Willowdale Ont	51,060
Algoma Steel Corporation Ltd Sault Ste Marie Ont	6,314,361
Algonquin College of Applied Arts and Technology Ottawa Ont	399,529
Allan Machine Co Nevada Iowa USA	98,791
PM Allard Bamako Mali	73,177
Almax International Inc Montreal Que	89,000
Alsthom International Inc Brossard Que	70,713
Alta Concrete Products Ltd Edmonton Alta	848,800
Amalgamated Railway Supplies Montreal Que	658,006
Ambassade de l'Algérie Ottawa Ont	822,500
Ambassade du Royaume du Maroc Ottawa Ont	660,588
Amican Navigation Inc Montreal Que	128,813
FF Anema Ottawa Ont	74,810
H Angaladian Montreal Que	86,121
Anglo Belgian Corp N V Gent Belgium	84,437
Appui Inc Sherbrooke Que	878,237
ARA Consultants Toronto Ont	5,992,755
J Arazi Kinshasa Zaire	60,365
Associated Engineering International Ltd Burnaby BC	1,164,898
Association of Canadian Community Colleges Toronto Ont	5,305,221
Association of Universities and Colleges of Canada Ottawa Ont	5,394,229
Asstech Conseils Ltd Quebec Que	103,526
Altas Alloys Pointe-Claire Que	662,500
Atomic Energy of Canada Ltd Ottawa Ont	2,736,868
J Aubé Kinshasa Zaire	57,340
P Aubry Montreal Que	150,821
R Audette Kigali Rwanda	88,073
Audor Communications Inc Ottawa Ont	534,864
B Helm Assoc Ltd Toronto Ont	77,204
B W Rig Repair & Supply Edmonton Alta	112,473
Babcock and Wilcox Canada Cambridge Ont	2,050,934
GB Bacon Fredericton NB	64,415
Balfour Beatty Canada Ltd Edmonton Alta	1,431,709
Banque de Montréal Chambly Que	325,613
Banque Royale du Canada Montreal Que	2,471,529
Barclays Bank of Canada Toronto Ont	913,130
L Bastien Bamako Mali	74,255
BC Hydro & Power Authority Vancouver BC	2,038,477
Beijer Institute Centre for Energy and Development in Africa Nairobi Kenya	274,552
Belize	2,368,700
Belize Estate and Produce Co Ltd Belize City Belize	171,270
Bell Canada International Ltd Ottawa Ont	779,036
Belzile Brassard Gallienne Lavoie Architects Quebec Que	68,146
GM Benharrosh Ouagadougou Burkina Faso	95,641
Benjamin Development Planning Consultants Calgary Alta	52,135
Berg Chilling Systems Ltd Scarborough Ont	331,783
BG Checo International Ltd Montreal Que	6,301,002
Bingham International Inc Cambridge Ont	238,821
S Biron Niamey Niger	57,644
Black Dragon River Consortium Edmonton Alta	1,858,697
Blais McNeil Lussier et Associés Ste-Foy Que	1,727,411
Bogach Associates Ltd Ottawa Ont	55,170
Y Boily Bamako Mali	74,172
Bois et Placages Généraux Ltée Longueuil Que	2,817,784
Boiseries Plessis Ltée Plessisville Que	80,500
M Boisvert Sillery Que	70,524
SH Bokhari Ottawa Ont	75,380
Bombardier Ltd Montreal Que	1,239,656
Bondar-Clegg and Co Ltd Ottawa Ont	117,201
Boone Plumbing Supply Ottawa Ont	99,356
Both Belle Robb Ltd Westmount Que	145,114
BL Boudreau Diffa Niger	78,902
JD Bourque Dakar Senegal	83,617
Bovipharm Inc Montreal Que	269,480
Boyd Moving & Storage Ltd Ottawa Ont	111,414
Brandon University Brandon Man	89,081
Breton Banville & Assoc Mont St-Hilaire Que	71,556
G Brochu Kinshasa Zaire	57,851
Brown Boveri (Canada) Ltd Pointe-Claire Que	703,914
Brown Boveri Zimbabwe (PVY) Ltd Harare Zimbabwe	2,314,069
TB Brzostek Butare Rwanda	74,719
Buhler-Miag (Canada) Hull Que	473,572
I D Burch Dar Es Salaam Tanzania	60,421
Bureau d'études de lignes de transport Inc Montreal Que	72,135
Bureau universitaire tunisien Ottawa Ont	934,000
Burndy Inc Scarborough Ont	129,288
D Buteau Lima Peru	80,799
C C Consulting Ltd Kanata Ont	73,118
C D M V Inc St-Hyacinthe Que	72,430
C E Natco Ltd Calgary Alta	183,418
C F C International Montreal Que	448,175
Cafdi Consultants Inc Ottawa Ont	54,967
JC Cairns Elora Ont	60,220
Calmeadow Charitable Foundation Toronto Ont	83,409
F Camus Kinshasa Zaire	63,736
Can-Mag International Construction Managers Ltd Beaconsfield Que	134,877
Canac Consultants International Montreal Que	2,253,570
Canada Culvert & Metal Products Ltd Maple Ont	51,219
Canada Tractor Mississauga Ont	157,958
Canada Wire and Cable International Ltd Don Mills Ont	2,116,202
Canadex Scarborough Ont	114,451
Canadian Commercial Corporation Ottawa Ont	17,558,426
Canadian Cooperative Association Ottawa Ont	1,954,719
Canadian Council for International Cooperation Ottawa Ont	1,414,389
Canadian Executive Service Organization Toronto Ont	95,137
Canadian Federation of Deans of Management and Administrative Studies Ottawa Ont	1,000,000
Canadian Fishery Consultants Ltd Halifax NS	162,684
Canadian General Electric Co Ltd Peterborough Ont	986,535
Canadian Hunger Foundation Ottawa Ont	2,389,678
Canadian Institute of the Arts for Young Audiences Vancouver BC	54,000
Canadian International Project Managers Ltd Montreal Que	7,633,593
Canadian International Water Energy Consultants Niagara Falls Ont	2,642,819
Canadian Marconi Company Montreal Que	319,787
Canadian Organization Through Development & Education Ottawa Ont	380,000
Canadian Overseas Airlines Ltd Richmond BC	425,000
Canadian Pacific Consulting Services Ltd Montreal Que	2,673,787
Canadian Public Health Assoc Ottawa Ont	151,178
Canadian Save The Children Fund Toronto Ont	187,500
Canadian Seed Trade Association Ottawa Ont	113,368
Canadian Society for Civil Engineering Montreal Que	250,000
Canergie Inc Baie d'Urfe Que	141,207
Canpotex Inc Saskatoon Sask	49,698,256
Canron Inc Toronto Ont	569,614
Capital Mack Inc Ottawa Ont	2,321,787
Capital Tile & Flooring Ltd Ottawa Ont	52,170
Care Canada Ottawa Ont	5,507,385
Carleton University Ottawa Ont	1,464,360
Carrier Eastern Distributors Ville St-Laurent Que	65,958
Carrière Lapointe et Associés Hull Que	67,050
Carte International Ltd Winnipeg Man	138,955
Case Power and Equipment Ltd Rexdale Ont	61,815
Casteel Inc Longueuil Que	73,780
CBCL Ltd Halifax NS	151,976
Cegep de Victoriaville Victoriaville Que	259,200
CEGIR Inc Montreal Que	1,830,869
Central Garage Unit Ottawa Ont	68,000
Centre canadien d'études et de coopération internationale Montreal Que	4,280,508
Centre for Drainage Studies Ste-Anne-de-Bellevue Que	263,454
Centro Internacional De Agricultura Tropical New York NY USA	1,614,738

EXTERNAL AFFAIRS—*Continued*

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Chaleur Fertilizer Ltd Petit Rocher NB	1,047,005
Challenger International Services Calgary Alta	150,000
Chamera Constructors (SNC) Montreal Que	10,257,382
Champion Road Machinery Ltd Goderich Ont	1,787,606
J Charbonneau Gisenyi Rwanda	90,906
JP Charest Dakar Senegal	83,739
RR Chasen Libreville Gabon	67,754
Chaston Industrial Saw Ltd New Westminster BC	54,189
JP Chicoine Ouagadougou Burkina Faso	79,080
Children's Hospital of Eastern Ontario Ottawa Ont	225,047
Chipman Inc Stoney Creek Ont	142,558
M Chossudvsky Bangkok Thailand	59,359
Christian Reform World Relief Committee Canada Burlington Ont	824,441
CI Power Services Ltd Mississauga Ont	141,783
Cie Canadian Allied Diesel Ltée St-Laurent Que	141,033
Cimmyt Mexico D M Mexico	3,018,196
CIT Alcatel Paris France	99,992
CJ MacLellan & Assoc Ltd Antigonish NS	144,497
JOS Clarke North Vancouver BC	205,747
G Clarkson Ottawa Ont	202,997
Club 2/3 Inc Montreal Que	563,344
Co-Genar Ltd Ste-Foy Que	150,000
Coady International Institute Antigonish NS	1,169,476
Cocoa Project Management Board Ottawa Ont	167,300
Cogesult Inc Montreal Que	1,407,708
G Coldevin Vaudreuil-sur-le-Lac Que	53,447
VC Collier Vancouver BC	69,639
Columbia Chemicals Canada Ltd Hamilton Ont	1,278,806
Comac-T Inc Beauce-Sud Que	209,326
Comco Pipe & Supply Co Edmonton Alta	180,567
Connaught Laboratories Ltd Willowdale Ont	1,423,155
Connells Constructions Co Ltd The Valley Anguilla	62,555
Consortium Interior Inc Quebec Que	439,841
Consortium M A N Sometal Pointe-Claire Que	1,137,923
Consortium Salcost-CMC-CISA Hull Que	118,709
Construction Beauce-Atlas Inc Ste-Marie de Beauce Que	89,950
Consulab Inc Beauport Que	482,827
Consultants HQI-LGL-LMBDS Montreal Que	214,373
Consultants Laurentien BHP Ltée Hull Que	119,440
Consultants Pringle Ltée Montreal Que	889,562
Consultants V F P Inc Trois-Rivières Que	248,312
Consultation Nadeau International Inc Montreal Que	114,681
Continental Grain Co Canada Ltd Winnipeg Man	2,649,982
Conviron Products Co Winnipeg Man	74,532
Corma Inc Concord Ont	3,964,002
Courey International Inc Mont-Royal Que	154,569
Cowater International Ottawa Ont	104,961
L Crabbe Islamabad Pakistan	54,026
Crippen International Ltd North Vancouver BC	2,118,198
Crosscurrents Consulting Wakefield Que	111,041
Crothers Ltd Concord Ont	75,351
Cummins Quebec Ltd Pointe-Claire Que	71,957
CUSO Ottawa Ont	3,531,332
D & S Petroleum Consulting Group Ltd Calgary Alta	6,597,152
D M Lang Consulting Halifax NS	50,213
Dalhousie University Halifax NS	3,058,349
J Dancose Aylmer Que	60,648
Dataplotting Services Inc Don Mills Ont	59,239
PB Dean Nepean Ont	68,949
Delcan International Corp Don Mills Ont	5,577,361
Deloitte Haskins and Sells Associates Toronto Ont	524,708
Dendron Resource Surveys Ltd Ottawa Ont	90,337
Department of Agricultural Research and Education New Delhi India	120,169
Department of Agriculture of NB Fredericton NB	12,694,801
Department of Communications Ottawa Ont	1,205,504
Department of Energy, Mines and Resources Ottawa Ont	212,857
Department of Environment Canada Hull Que	709,061
Department of External Affairs Ottawa Ont	99,390,319
Department of Fisheries and Oceans Ottawa Ont	525,818
Department of National Revenue Taxation Ottawa Ont	1,179,831
Department of Secretary of State Hull Que	263,664
Department of Transport Ottawa Ont	8,221,541
C Desloges Quebec Que	62,002
J Desmarais Ottawa Ont	73,887
Dessau et Assoc International Ltée Laval Que	517,792
Desy International St-Romuald Que	210,927
Digim (1983) Inc Montreal Que	793,541
Distribution P T S Ltd Quebec Que	307,753
DLM Consortium Ottawa Ont	397,542
Dominica	203,500
Dominion Bridge Co Ltd Winnipeg Man	160,080
Dominion Bridge-Sulzer Inc Lachine Que	2,225,109
Dominion Engineering Works Co Ltd Lachine Que	633,039
Dominion Raw Materials Ltd North Vancouver BC	21,564,084
Dominion Textile Inc Montreal Que	3,402,039
Domtar Inc Montreal Que	2,448,422
Donn Risk Equipment Ltd Concord Ont	75,403
Douserv Group Inc Montreal Que	13,889,116
Dow Chemical Canada Inc Sarnia Ont	188,339
DPA Group Inc Halifax NS	766,633
WL Duff Grenada West Indies	75,911
C Dussault Butare Rwanda	70,161
Dyer Equipment Ltd Calgary Alta	3,428,100
E B Eddy Products Ltd Hull Que	441,119
E S R Holdings Ltd North Vancouver BC	83,876
E T Jackson & Associates Ltd Ottawa Ont	105,761
Ecodyne Ltd Oakville Ont	1,986,010
École des hautes études commerciales Montreal Que	448,941
École nationale d'administration publique Hull Que	2,040,611
École polytechnique de Montréal Montreal Que	3,139,449
Ecologistics Ltd Waterloo Ont	50,057
Econolynx International Ltd Ottawa Ont	131,380
Econosult Inc Montreal Que	618,621
Econotec Inc Montreal Que	106,725
Edgeworth-Prism International Kelowna BC	2,549,642
Edpra Consulting Inc Ottawa Ont	70,093
EDS Inter Inc Montreal Que	53,171
Election Canada Ottawa Ont	928,219
Electrocatalytic Inc Union NJ USA	335,959
Elmac World Transport Ltd Montreal Que	443,735
En Route Winnipeg Man	481,407
Entreprises Pierre Ménard Inc Montreal Que	63,897
Envirocon International Ltd Ottawa Ont	2,207,110
Equipa International Brossard Que	212,126
Équipement Poirier Montreal Que	123,665
Equipment Sales and Services Ltd Rexdale Ont	247,506
VJ Escott Ottawa Ont	54,276
Evaplan Consultation Inc Gloucester Ont	59,900
F X Drolet Inc Quebec Que	78,072
Fabro Enterprises Ltd Swift Current Sask	54,514
Family Service Canada Ottawa Ont	75,100
Fedcom Montreal Que	1,141,986
Federal Pioneer Ltd Toronto Ont	1,881,244
Federation of Canadian Municipalities Ottawa Ont	530,954
Feed Rite Ltd Winnipeg Man	680,511
T Fellows Hawkestone Ont	97,589
Felske Brian E & Associates Ltd Toronto Ont	68,737
JK Fenton Olds Alta	54,046
Ferranti Packard Ltd Toronto Ont	180,450
Fiberglass Canada Inc Willowdale Ont	85,429
Filiatrault McNeil & Associés Inc Laval Que	149,315
A Fillion Conchabamba Bolivie	57,696
Firestone Canada Inc Stoney Creek Ont	502,467
Fleck Bros Ltd Vancouver BC	386,199
D Fletcher Vancouver BC	50,706
Flygt Canada Vancouver BC	151,292
Forestal International Ltd Vancouver BC	712,961
Forward Industrial Equipment Inc Ottawa Ont	57,291
Foundation Co of Canada Ltd Toronto Ont	1,270,576
Foundation for International Training Don Mills Ont	875,467
Foundation Skanska Joint Venture Danderad Sweden	4,116,322
Gagnair Consultants Ltée Montreal Que	527,195
Garand International Telecommunications Ltd Edmonton Alta	67,020
GEC Canada Ltd Mississauga Ont	2,041,765
General Motors Canada Diesel Division London Ont	7,028,020
General Motors Canada Truck Center Montreal Que	69,932

EXTERNAL AFFAIRS—*Continued*

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General Motors of Canada Ltd Montreal Que	11,912,739
Geomines Ltée Montreal Que	484,696
Géophysique GPR International Inc Longueuil Que	338,408
George E Failing Supply Co Ltd Edmonton Alta	148,198
George M Fraser Ltd Scarborough Ont	102,700
BJ Gevay Montreal Que	108,741
Gillespie-Munro Inc Montreal Que	226,331
M Giroux Gatineau Que	56,972
F Gonzales San Martin Peru	67,894
Goodfellow Inc Montreal Que	480,000
Goodyear Canada Inc Islington Ont	181,483
Gordon Russell Ltd Richmond BC	68,832
Goss Gilroy and Associates Ltd Ottawa Ont	107,063
Grant Phipps Tsutsumi & Associates Ltd Calgary Alta	309,400
Granville Toyota Ltd Vancouver BC	79,493
Gregory Geoscience Ltd Ottawa Ont	53,852
M Grenier Montreal Que	65,865
L E Gretsinger Pine Falls Man	77,272
Groupe Conseil Roche Ltée Ste-Foy Que	1,625,642
Groupe Conseil Saguenay Chicoutimi Que	154,390
Groupe Dryade Ltée Quebec Que	64,078
Groupe Poulin Thériault Ltée Quebec Que	2,814,962
Guiberson Division of Dresser Canada Inc Calgary Alta	71,120
Guillevin International Inc St-Laurent Que	259,323
A Guitard Lachine Que	70,182
H N Engineering Inc Burnaby BC	974,720
Hamilton International Service Arnprior Ont	51,971
W Hanneson Vancouver BC	69,366
G W Harris Dar Es Salaam Tanzania	56,719
Harry Sharp & Sons Ltd Burnaby BC	126,985
Hawker Siddeley Canada Inc Trenton NS	237,381
Hewitt Equipment Ltd Pointe-Claire Que	516,205
High Commission of India Ottawa Ont	5,027,466
Hitesi Products Inc Varennes Que	183,510
Hodgson Steel Inc Niagara Falls Ont	315,227
Homco International Ltd Calgary Alta	1,075,156
Honco Inc Bernieres Que	210,639
Hope International Development Agency New Westminster BC	1,047,792
Horizons of Friendship Cobourg Ont	808,780
Hôtel Plaza de la Chaudière Hull Que	107,549
P W Hotte Kettleby Ont	59,810
A E Hounzangbe Dakar Senegal	82,283
G Hunnisett San Martin Peru	56,600
Hydro-Québec International Montreal Que	3,040,857
Hydrosult Inc Montreal Que	201,129
I C M Ltée Montreal Que	66,316
Ideal Roofing Co Ltd Ottawa Ont	370,643
Iezzi Raymond Iezzi Consulting Inc St-Jean-sur-Richelieu Que	64,456
Imopac International Inc Ville St-Laurent Que	160,757
Impacts Management Inc Ottawa Ont	69,849
Imtrex Commodity Inc Oakville Ont	4,915,021
Industries Joslyn Canada Ltd Lachine Que	54,801
Inmanex Inc Nepean Ont	165,154
Institut Gamma Montreal Que	53,500
Institut international de la communication Montreal Que	1,714,704
Institute of Development Management Gaborone Botswana	500,000
Intagro Consultants Inc Montreal Que	778,111
Inter City Papers International Lasalle Que	298,100
Inter Pares Ottawa Ont	525,434
Inter Traffic Québec Ltée Montreal Que	157,021
International Bank for Reconstruction & Development Washington DC USA	1,858,956
International Briefing Associates Inc Vancouver BC	145,796
International Centre for Diarrhoeal Disease Research Bangladesh Dhaka Bangladesh	536,000
International Centre for Ocean Development Ottawa Ont	135,128
International Council for Research in Agro-Forestry Nairobi Kenya	504,143
International Development Associates Ottawa Ont	14,775,925
International Development Research Center Ottawa Ont	1,320,982
International Institute for Environment and Development Washington DC USA	171,000
International Packing and Moving Ottawa Ont	162,525
International Services for National Agricultural Research The Hague Netherlands	117,600
International Union for Conservation of Nature and Natural Resources Gland Switzerland	266,000
Irving Tire Ltd Vancouver BC	90,427
Island Fertilizers Ltd Charlottetown PEI	1,059,848
J Pascal Inc Montreal Que	125,117
J R Wellington International Trading Montreal Que	947,381
Jacob H Diddens & Associates Ltd Duncan BC	85,087
Jacques Whitford & Associates Halifax NS	57,305
Jaeger Canada Equipment Ltd St Thomas Ont	344,336
James F Hickling Management Consultants Inc Ottawa Ont	295,514
Janin Construction Ltd Montreal Que	2,815,300
John T Hepburn Ltd Toronto Ont	435,112
John Van Nostrand Associates Ltd Toronto Ont	317,385
Johnson Management Inc Vancouver BC	90,129
D H D Johnston Harare Zimbabwe	118,435
P Jolicoeur Ouagadougou Burkina Faso	108,015
K Bird Project Kathmandu Nepal	1,772,983
K F Nielsen & Associates Calgary Alta	65,680
K Hardtke Associates Ltd Willowdale Ont	102,644
Kemptville Truck Centre Kemptville Ont	92,940
Kenting Earth Science Ltd Ottawa Ont	1,209,283
Kenya	3,443,941
Ker Priestman and Associates Ltd Victoria BC	218,173
Kessler Technology Canada St-Eustache Que	62,173
Keystone Navigation Inc Montreal Que	223,768
Kleinfeldt Consultants Ltd Brampton Ont	56,251
Komex International Calgary Alta	96,758
Koot Consolidated International Ltd Ottawa Ont	93,853
Kuehne and Nagel International Ltd Montreal Que	699,017
Kultzler & Associates Kakabeka Falls Ont	73,499
L G W Business Consultants Ottawa Ont	201,097
Ladish Co of Canada Ltd Brantford Ont	458,379
G Ladouceur Lachute Que	106,042
C Lalonde Halifax NS	73,135
Lalonde Girouard Letendre et Associés Montreal Que	882,438
A Lamontagne Sillery Que	64,238
Landmark Division of Kaufel Group Dorval Que	87,144
Lanson Trading Co Inc Mississauga Ont	281,754
M Lantagne Butare Rwanda	85,711
J R Lapierre St Bruno de Montarville Que	67,824
Laprairie Electrical Products Ltd Markham Ont	150,053
Lareco Ltée St-Basile-le-Grand Que	84,118
Lauzier Little Inc La Salle Que	537,316
Lavalin International Inc Montreal Que	548,558
C Lavergne Aylmer Que	61,425
J Y Lavoie Loretteville Que	57,660
G R Leal Gloucester Ont	50,414
H Leblanc Bamako Mali	70,534
R Leclerc Bamako Mali	68,055
M J Lemerise Laval Que	68,266
Lep International Inc Montreal Que	219,106
Liftair International Ltd Calgary Alta	451,173
Lisle-Kelco Ltd Rexdale Ont	77,905
Logtrans Ltd Montreal Que	55,747
Longyear Canada Ltd North Bay Ont	56,144
Loubser Consultants Inc Manotick Ont	63,643
T G Low Ottawa Ont	72,012
J M Lowe Edmonton Alta	57,407
J Lu Ste-Foy Que	95,267
Lunenburg Foundry & Engineers Ltd Lunenburg NS	55,848
M & M Manufacturing Ltd Dartmouth NS	1,262,483
Maccaferri Gabions of Canada Ltd Don Mills Ont	233,030
MacCosham Edmonton Alta	117,291
MacDonald Dettwiller & Associates Ltd Richmond BC	6,161,436
Mack Canada Inc Oakville Ont	239,420
J MacLeod Edward Ont	70,487
Maheux Noiseux & Cie Montreal Que	746,873
G Mahy Conakry Guinea	79,842
P Makolo Ouagadougou Burkina Faso	70,739
Malawi	2,321,018
Mallette Major Martin Montreal Que	448,594
Malmu International Ltd Montreal Que	50,529

EXTERNAL AFFAIRS—*Continued*

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Manac Inc St-Georges-de-Beauce Que	57,627
S Manikowski Montreal Que	102,686
Manitoba Institute of Management Winnipeg Man	746,073
Manson Insulation Inc Etobicoke Ont	875,304
March Shipping Ltd Montreal Que	121,151
Marine Industries Ltd Sorel Que	2,069,899
Market Logistic International Ltd Androssan Alta	55,494
Markham Electric Ltd Markham Ont	1,511,881
Marshall Macklin Monaghan Ltd Don Mills Ont	788,279
C D'Août Martin Kanata Ont	60,231
G Martin Kinshasa Zaire	57,868
Marubeni Corp Tokyo Japan	119,924
Massey Combines Corp Brantford Ont	57,653
Massey Ferguson Industries Ltd Toronto Ont	565,197
Maxim Visual Aids Ltd Bracebridge Ont	213,633
MBL International Contractors Inc Windsor Ont	233,203
McGill University Montreal Que	2,891,005
McMaster University Hamilton Ont	1,047,267
Mecalta Corvep Joint Venture Calgary Alta	4,439,959
Memorial University St John's Nfld	672,846
Mennonite Economic Development Association of Canada Winnipeg Man	860,071
Merlin Gérin Canada Ltée Boucherville Que	703,350
Met-Chem Canada Inc Montreal Que	2,644,677
Ministère des relations internationales du Québec Quebec Que	737,304
Ministry of Advanced Education & Job Training Victoria BC	564,581
R J Mitchell Ottawa Ont	89,556
Mitel Corp Kanata Ont	1,076,125
MM Dillon Ltd Willowdale Ont	346,636
MMB Rural Development Corp Ottawa Ont	78,473
Monarch Industries Winnipeg Man	62,883
Monenco Consultants Ltd Montreal Que	2,638,230
Monitec Consultants International Inc Hull Que	122,553
Montreal Engineering Co Ltd Montreal Que	2,055,037
D Morin Dar Es Salaam Tanzania	75,963
Morrow Engineering Ltd N Vancouver BC	69,772
Motorola Canada Ltd Willowdale Ont	202,261
MT Ellis & Assoc Ltd Ottawa Ont	97,935
J P Murillo Aylmer Que	50,542
National Film Board of Canada Montreal Que	262,977
Nautel Inc Montreal Que	218,166
ND Lea and Associates Vancouver BC	1,026,712
Neil & Gunter Ltd Fredericton NB	76,132
Nichols Applied Management Edmonton Alta	119,745
J G Nielsen Goodlands Man	53,318
Norenco Associates Ltd Winnipeg Man	142,418
Normand L Reid Consulting Services Ltd Vancouver BC	81,942
North South Institute Ottawa Ont	56,550
North-South Intermedium Ltd Nepean Ont	99,278
Northern Telecom Canada Ltd Montreal Que	1,674,044
Northtown Ford Sales Thornhill Ont	93,503
Northwest Hydraulic Consultants Vancouver BC	1,178,797
Norwest Engineering Ltd Calgary Alta	91,143
Nova Port Ltd Halifax NS	218,803
Novacor Chemicals Ltd Calgary Alta	855,100
NS Inter Enr Montreal Que	156,729
Nutrite Inc Brossard Que	3,092,277
Office of the Auditor General Ottawa Ont	711,790
Ontario Hydro Toronto Ont	6,029,441
Ontario Institute for Studies in Education Toronto Ont	290,543
Ontario International Cooperative Toronto Ont	1,651,967
Ontario Ministry of Agriculture and Food Toronto Ont	1,298,020
Ontario Ministry of Natural Resources Toronto Ont	1,053,005
Open Learning Institute of BC Richmond BC	721,596
Operation Improvement Ltd Edmunston NB	61,217
Organisation canadienne pour la solidarité et le développement Montreal Que	225,000
Organization for Co-operation in Overseas Development Winnipeg Man	157,029
Organization for Economic Co-operation and Development Paris France	185,000
Ottawa Civic Hospital Ottawa Ont	227,569
G Ouellet Sillery Que	61,942
G Ouellette Laval Que	61,483
Overseas Canadian Project Management Planning Inc Moncton NB	113,641
Oxfam-Canada Ottawa Ont	237,500
Oxfam-Québec Montreal Que	580,851
P C I Inc Toronto Ont	76,980
P V U International Inc Victoriaville Que	753,897
Pacific Warehouse Equipment Ltd New Westminster BC	54,209
Pacific Way Trading Corp Ottawa Ont	81,040
L Page Outremont Que	57,012
Pagnotta & Associés Laval Que	70,775
Panalpina Inc Montreal Que	556,074
Parsons Seeds Ltd Buton Ont	72,190
B T Patterson Ottawa Ont	65,072
Peacock Inc Montreal Que	286,278
Peel Engine Services Co Ltd Mississauga Ont	156,712
Pellemon Inc Montreal Que	1,097,186
R Pelletier Dakar Senegal	83,535
Peninsula Industrial Specialties Ltd Hamilton Ont	56,790
M Perrault Kinshasa Zaire	89,203
G Perron Montreal Que	65,080
Petro Equipment Sales Ltd Calgary Alta	85,656
Phaneuf Gravelle Blain and Associates Montreal Que	172,486
Phar-Mell Inc Montreal Que	434,595
Phillips Cables Ltd Brockville Ont	61,744
Photosur Inc Montreal Que	617,564
L H Pierlot Accra Ghana	66,032
Piteau and Associates Ltd Vancouver BC	541,863
Plan Tel Inc Montreal Que	187,251
Plan Net Calgary Alta	151,492
Plenty Canada Lanark Ont	547,360
Pluritec-Shawinigan Inc Montreal Que	1,545,252
Polysar Ltd Cambridge Ont	950,682
Potash and Phosphate Institute of Canada Toronto Ont	143,597
Potash Co of Canada Ltd Toronto Ont	12,835,411
Powell Equipment (1978) Ltd Winnipeg Man	575,794
Power Plan Consultants Inc Ottawa Ont	195,448
Prairie Horizons Ltd Winnipeg Man	73,150
Price Waterhouse Canada Montreal Que	179,881
Pringle T & Sons Ltd Montreal Que	82,278
Prodel Inc Beauport Que	245,521
Profreight International Inc Ottawa Ont	283,933
Provincial Crane Ltd Niagara Falls Ont	240,797
Provincial Diesel Inc Montreal Que	265,146
Pyradia Inc Longueuil Que	53,188
Québec Téléphone Rimouski Que	119,000
Queen's University Kingston Ont	2,008,312
R L Walker and Partners Ltd Ottawa Ont	299,269
Rail Industries Inc Montreal Que	143,901
Railtech Ltd Dorval Que	87,578
Ramsen Engineering Associates Inc Halifax NS	93,860
Raymond Chabot Martin Pare and Associates Ottawa Ont	62,719
Redburn Inc Montreal Que	53,211
Redman Consultants Ltd Toronto Ont	809,455
Regor Inc Montreal Que	246,020
Reid Collins and Associates Ltd Vancouver BC	718,070
Reid Crowthers and Partners Ltd Calgary Alta	79,069
H Rempel Winnipeg Man	61,863
Renewable Energy Resources Information Centre Bangkok Thailand	589,940
Republic of Indonesia Jakarta Indonesia	873,107
Resource Service International Ltd Charlottetown PEI	56,593
Resources Management Consultants Ltd Toronto Ont	103,265
Rexnord Canada Ltd Scarborough Ont	128,916
Reynolds Cable Montreal Que	4,286,181
Robbins & Myers Canada Ltd Brantford Ont	338,271
Robert S Broughton Consultant Inc Beaconsfield Que	152,268
J W Roper Burnaby BC	70,032
Rousseau Sauvé Warren Inc Montreal Que	277,632
LGL Roy Ltée Montreal Que	60,000
Royal Architectural Institute of Canada Ottawa Ont	111,591
M Rudner Ottawa Ont	70,503
Ryerson Polytechnic Institute Toronto Ont	758,265
S R Telecom Inc St-Laurent Que	2,355,884
Saga Transport Canada Inc Montreal Que	57,651

EXTERNAL AFFAIRS—*Continued*

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Salasan Associates Inc Winnipeg Man	74,118
Salbeck Ltd Merseyside UK	183,796
M Sam-Ell Kinshasa Zaire	68,977
Sandwell Swan Wooster Inc Montreal Que	86,979
Saskterra Fertilizers Ltd Calgary Alta	1,872,487
SCAC Transport Canada Inc Lachine Que	1,134,060
F Schneider Roseau Dominica	79,915
Scintrex Ltd Concord Ont	67,045
A Scotti Ottawa Ont	50,046
Scriptexte Hull Que	60,374
Seatech Investigation Service Ltd Halifax NS	79,100
Seaworks Ltd Trinidad-Tobago West Indies	185,670
Semex Canada Guelph Ont	266,495
Serexpert Ltée St-Laurent Que	92,421
Service d'Appui Organisationnel Aport Inc Outremont Que	90,800
Service de formation François Lessard Enr St-Grégoire Que	50,849
Service Québécair Inc Montreal Que	1,307,528
Services Techniques Informatiques (S T I) Montreal Que	238,177
Shaver Poultry Breeding Farms Cambridge Ont	75,875
Shawinigan Consultants Inc Montreal Que	1,784,501
Shawmont Nfld Ltd St John's Nfld	558,769
Shell Canada Ltée Montreal Que	2,720,282
Shuma-Sofidem Ile-des-Sœurs Que	116,069
Sigesco Ltée St-Basile-le-Grand Que	326,087
Simon Fraser University Burnaby BC	1,220,220
Simons Resource Consultants Vancouver BC	453,380
Sintra Ltée Ville St-Laurent Que	1,179,538
G Sirois Longueil Que	67,420
Skykees Industries Ltd Vankleek Hill Ont	275,059
R Smith Nairobi Kenya	69,381
SNC Deseau Montreal Que	138,259
SNC Inc Montreal Que	10,012,301
SNC/Acres Chamera Suppliers Montreal Que	11,472,178
Société Conseil Sofidem Inc Candiac Que	66,725
Société Coopérative Agricole de l'Assomption L'Assomption Que	100,000
Société d'ingénierie Cartier Ltée Montreal Que	372,820
Société d'ingénierie Pelletier internationale Longueuil Que	70,711
Société de Construction DCL Ltée St-Hubert Que	5,151,428
Société de Consultation Robert E Guay Ste-Barbe Que	89,589
Société de développement international Desjardins (1985) Levis Que	3,013,420
Société nationale de véhicules industriels Montreal Que	2,811,315
Society for International Development Ste-Foy Que	90,000
L J Sontiens Nairobi Kenya	69,668
South Asia Partnership Ottawa Ont	581,000
South East Asian Ministry of Education Organization Bangkok Thailand	1,240,631
Spar Aérospatiale Ltée Ste-Anne-de-Bellevue Que	1,737,160
Spider International Ltd Fredericton NB	104,559
SSC—Audit Services Bureau—Contribution Audit Ottawa Ont	991,550
SSC—Bureau of Management Consulting Ottawa Ont	8,332,033
SSC—General Services Hull Que	227,055
SSC—General Supply Hull Que	1,154,079
SSC—Canadian Government Film & Video Ottawa Ont	309,376
SSC—Canadian Government Printing Hull Que	100,584
SSC—Service Program Ottawa Ont	139,167
St Mary's University Halifax NS	2,404,596
St Lambert Hydrogeo Canada Montreal Que	2,353,985
St Lawrence College of Applied Arts Kingston Ont	250,000
St Mary's University Student's Association Halifax NS	145,345
Standard Chartered Bank Montreal Que	773,443
Stanley & Associates Engineering Ltd Edmonton Alta	1,525,022
Stothert Management Ltd Vancouver BC	1,428,536
L W Strachan Aurora Ont	134,490
Swan-Lea-Interail Vancouver BC	1,143,218
Sydney Steel Corp Sydney NS	896,574
B E Sylvestre Kinshasa Zaire	82,650
R Tassé Bourget Ont	60,982
Taylor Instruments Toronto Ont	1,103,802
TE Body and Associates Ltd Ottawa Ont	200,407
SA Tecina Port-au-Prince Haiti	372,573
Tecsult International Ltée Montreal Que	398,655
Telahigue Mabrouk Cochabamba Bolivie	61,364
Tele-Radio Systems Ltd Woodbridge Ont	86,891
Teleconsult Ltd Vancouver BC	427,442
Tenneco Canada Inc Coquitlam BC	136,381
Terra Surveys Ltd Ottawa Ont	651,260
N Thomas Mallorytown Ont	124,516
C Thomson Ottawa Ont	70,330
S Thomson Bangkok Thailand	60,638
J Y Thompson Niamey Niger	71,900
K Thompson Bangkok Thailand	89,953
E W Thorne Ottawa Ont	223,323
Timberjack Inc Woodstock Ont	743,905
Timberland Equipment Ltd Woodstock Ont	274,698
TM Thomson and Associates Ltd Victoria BC	2,873,600
Transconsult Ltd Montreal Que	200,860
Travis Chemical Inc Calgary Alta	209,226
Treasury of Ontario Toronto Ont	69,323
C J Tremblay Kinshasa Zaire	84,996
L Tremblay Lac St-Jean Que	53,682
U M A Engineering Ltd Winnipeg Man	382,595
Unesco Paris France	100,000
Unigec Experts-Conseil Chicoutimi Que	71,274
Uniroyal Ltd Kitchener Ont	865,294
United Nations Children's Fund Toronto Ont	41,010,657
United Nations Development Program Ottawa Ont	3,133,388
United Nations Economic Commission for Africa Gisenyi Rwanda	140,000
United Nations Economic Commission for Latin America Project Trust Fund New York NY USA	667,886
United Nations Fund for Drug Abuse Control Vienna Austria	500,000
United Nations Fund for population activities New York NY USA	999,949
Universal Paper Export Co Ltd Montreal Que	3,256,014
Universalia Management System Ltd Montreal Que	439,554
Université de Montréal Montreal Que	150,693
Université de Sherbrooke Sherbrooke Que	2,314,341
Université du Québec à Ste-Foy Ste-Foy Que	439,502
Université du Québec à Trois-Rivières Trois-Rivières Que	200,000
Université Laval Quebec Que	1,169,614
University Concordia Montreal Que	543,400
University of Alberta Edmonton Alta	799,327
University of British Columbia Vancouver BC	153,189
University of Calgary Calgary Alta	603,523
University of Guelph Guelph Ont	1,566,860
University of Manitoba Winnipeg Man	1,058,618
University of New Brunswick Fredericton NB	110,554
University of Ottawa Ottawa Ont	1,051,910
University of Saskatchewan Saskatoon Sask	203,951
University of Toronto Toronto Ont	746,216
University of Waterloo Waterloo Ont	518,172
University of Western Ontario London Ont	300,293
Urgel Délisle et Associés St-Charles-sur-Richelieu Que	115,718
R R Van Tassel Dar es Salaam Tanzania	58,670
Vandry Inc Quebec Que	163,767
Vicwest Steel Inc Rexdale Ont	466,363
M E Vigrass Ottawa Ont	71,656
Wabco Ltd Hamilton Ont	126,104
C E Wade Nakuru Kenya	53,773
Wajax Industrial Ltd Mississauga Ont	52,547
Walsh and Brais Satom Brossard Que	11,676,625
Wardrop Engineering Winnipeg Man	917,598
Wardrop-Deloitte Winnipeg Man	133,546
Wascana International Assistance Corp Regina Sask	1,635,227
Wellmaster Pipe & Supply Inc Tillsonburg Ont	218,697
Wesco Hamilton Ont	59,057
Wescom Communication Studies Research Vancouver BC	56,220
Westar Mining International Vancouver BC	6,470,412
Western Photogrammetry Edmonton Alta	110,917
Western Star Trucks Inc Mississauga Ont	552,764
Westminster Chevrolet Oldsmobile New Westminster BC	107,677
D Wilson Mississauga Ont	61,605
J Wilson Ottawa Ont	98,175
Windsor University Toronto Ont	155,799
World Bank Washington DC USA	5,800,000
World Health Organization Zurich Switzerland	350,000

EXTERNAL AFFAIRS—*Continued*

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World Relief Canada Willowdale Ont	540,000
World University Services Canada Ottawa Ont	12,486,448
Worldview International Foundation Geneva Switzerland	75,450
Wyeth Ltd Windsor Ont	704,995
M Yergeau Niamey Niger	60,469
YMCA Toronto Ont	159,907
York University Downsview Ont	61,897
Young & Wiltshire Ottawa Ont	143,547

Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special administrative expenses directly related thereto $213,362,409—

Adventist Development and Relief Agency Oshawa Ont	908,513
African Association Public Administration Addis Ababa Ethiopia	110,000
African Inland Missions Scarborough Ont	357,352
African Wildlife Husbandry Development Mississauga Ont	330,000
Aga Khan Foundation Canada Toronto Ont	1,897,458
Agricultural and Rural Management Ilorin Nigeria	53,000
Agricultural Institute of Canada Ottawa Ont	140,850
Aide médicale internationale à l'enfance La Pocatière Que	88,960
Ailes de l'espérance (Québec) Inc Montreal Que	57,730
Anglican Church of Canada Toronto Ont	1,232,860
Asian Institute of Management Manila Philippines	150,740
Assistance médicale internationale Montreal Que	750,000
Assoc carrefour international Montreal Que	91,100
Assoc des villes jumelées Granby Que	134,686
Assoc of Canadian Community Colleges Toronto Ont	3,944,140
Assoc of Universities and Colleges of Canada Ottawa Ont	674,288
Assoc pour le développement participé Longueuil Que	297,336
Assoc québécoise des organismes de coopération internationale Montreal Que	571,698
Assoc québécoise pour l'avancement des Nations Unies Gatineau Que	224,634
Association of Kinsmen Clubs Cambridge Ont	84,999
Au carrefour des cèdres Montreal Que	219,475
Boy Scouts of Canada Ottawa Ont	135,665
Brandon University Brandon Man	281,924
Broadcasting for International Understanding Ottawa Ont	100,077
Calmeadow Charitable Foundation Toronto Ont	102,187
Camrose International Institute Camrose Alta	522,500
Canada-India Village Aid Assoc Vancouver BC	95,088
Canadian Aid for Southern Africa Vancouver BC	77,500
Canadian Association of Municipal Administrators Ottawa Ont	187,800
Canadian Baptist Federation Toronto Ont	417,089
Canadian Bureau for International Education Ottawa Ont	513,950
Canadian Commission for Unesco Toronto Ont	300,000
Canadian Comprehensive Audit Foundation Ottawa Ont	417,000
Canadian Council for International Cooperation Ottawa Ont	8,222,508
Canadian Council of Churches Toronto Ont	84,448
Canadian Crossroads International Toronto Ont	1,740,600
Canadian Executive Services Organization Toronto Ont	3,310,000
Canadian Federation of Deans of Management & Administration Saskatoon Sask	973,284
Canadian Foundation for Caribbean Development & Cooperation Inc Ottawa Ont	54,925
Canadian Friends Services Committee Toronto Ont	109,370
Canadian Home Economics Assoc Ottawa Ont	266,011
Canadian Hunger Foundation Ottawa Ont	308,823
Canadian Institute of Surveying Ottawa Ont	58,882
Canadian Institute of the Arts for Young Audiences Vancouver BC	120,650
Canadian Labour Congress Ottawa Ont	720,201
Canadian Lutheran World Relief Winnipeg Man	2,344,178
Canadian National Institute for the Blind Toronto Ont	271,035
Canadian Nurses Association Ottawa Ont	402,534
Canadian Organization for Development through Education Ottawa Ont	4,641,819
Canadian Organization for Rehabilitation through Training Montreal Que	813,624
Canadian Physicians for Aid and Relief Toronto Ont	71,134
Canadian Public Health Association Ottawa Ont	20,628,123
Canadian Red Cross Society Ottawa Ont	695,801
Canadian Rotary Committee for International Development Guelph Ont	922,666
Canadian Saints Outreach New Liskeard Ont	88,726
Canadian Save the Children Fund Toronto Ont	1,886,710
Canadian Teacher's Federation Toronto Ont	1,400,000
Cardinal Léger et ses œuvres Montreal Que	1,950,000
Care Canada Ottawa Ont	3,571,718
Caribbean Centre for Development Administration St-Michael Barbados	57,000
Caribbean Community Secretariat Georgetown Guyana	65,069
Carleton University Ottawa Ont	435,437
Carrefour de solidarité international Sherbrooke Que	341,540
Carrefour Tiers-Monde Inc Quebec Que	112,925
Cégep de Rivière-du-Loup Riviere-du-Loup Que	167,489
Centre canadien d'études et de coopération internationale Montreal Que	7,663,606
Centre d'amitié de solidarité internationale de la région de l'amiante Thetford Mines Que	149,428
Centre d'information de document Mozambique africain Montreal Que	62,481
Centre de formation en coopération interculturelle Riviere-du-Loup Que	325,000
Centre missionnaire des Oblats Montreal Que	571,864
Centre solidarité d'Alma Alma Que	89,310
Christian Children's Fund of Canada Toronto Ont	104,951
Christian Missions in Many Lands Toronto Ont	85,856
Christian Reform World Relief Committee Burlington Ont	1,015,000
Club 2/3 Inc Montreal Que	1,679,373
Coady International Institute Antigonish NS	1,032,844
Collaboration santé internationale Quebec Que	525,100
Collège de Maisonneuve Montreal Que	200,000
Comité régional pour l'éducation en développement international Joliette Que	56,400
Commonwealth Association of Polytechnics in Africa Nairobi Kenya	55,649
Community Development Canada Islington Ont	55,000
Confédération des caisses populaires et d'économie Desjardins du Québec Lévis Que	62,670
Confédération des syndicats nationaux Montreal Que	117,500
Conseil canadien de coopération Levis Que	76,000
Conservatoire cinématographique de Montréal Montreal Que	110,000
Cooper Institute Limited Charlottetown PEI	52,311
Cooperative Development Foundation Ottawa Ont	4,113,965
Coopérative Nord-Sud en éducation Montreal Que	134,618
CUSO Ottawa Ont	17,954,966
Customs Cooperation Council/Revenue Canada Brussels Belgium	98,360
Dalhousie University Halifax NS	206,430
Department of National Revenue Taxation Ottawa Ont	88,879
Department of Secretary of State Hull Que	80,000
Developing Countries Farm Radio Guelph Ont	200,000
Development Education Centre Toronto Ont	213,771
Development Education Coordination Council of Alta Calgary Alta	608,435
Eastern and Southern African Management Institute Arusha Tanzania	352,792
École des hautes études commerciales Montreal Que	187,527
École nationale d'administration publique Ste-Foy Que	80,626
École polytechnique de Montréal Montreal Que	460,000
Economic Development International Vancouver BC	306,000
Emmanuel Relief and Rehabilitation International Stouffville Ont	262,030
Entraide Missionnaire Inc Montreal Que	150,042
Fairview College Ste-Foy Que	135,200
Federation of Canadian Municipalities Ottawa Ont	360,256
Fondation Crudem Canado-Haiti Rosemere Que	131,459
Fondation de La Salle Lachine Que	195,514
Fondation Internationale Roncalli Montreal Que	575,213
Fondation Paul Gérin-Lajoie Dorion Que	81,950

EXTERNAL AFFAIRS—*Continued*

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Forum Fisheries Agency Honiara Salomon Islands	279,227
Foster Parents Plan of Canada Toronto Ont	5,000,000
Frontiers Foundation Inc Toronto Ont	51,037
Genetics Society of Canada London Ont	94,000
Gestion Nord-Sud Inc Outremont Que	278,300
Girl Guides of Canada Toronto Ont	136,848
Global ED/Medical Supplies (Canada) Toronto Ont	93,482
Global Village (Nanaimo) Nanaimo BC	58,953
Goss Gilroy & Association Ltd Ottawa Ont	54,629
Greater Vancouver International Vancouver BC	52,775
Groupe Action Nord-Sud Montreal Que	89,373
Guelph International Resource Center Guelph Ont	67,304
Guelph University Guelph Ont	807,450
Gurka Welfare Trust Canada Toronto Ont	300,000
Holy Ghost Father Toronto Ont	110,400
Hope International Development Agency New Westminster BC	653,952
Horizon Pacific Consultants Ltd Vancouver BC	89,000
Horizons Development Agency Cobourg Ont	50,532
Horizons of Friendship Cobourg Ont	947,284
Institut Canadien d'éducation des adultes Cobourg Ont	318,735
Institut Cardinal Léger contre la lèpre Montreal Que	690,000
Institute for Development Education through the Arts Ottawa Ont	102,347
Institut international de la communication Montreal Que	192,445
Institut recherche—clinique à Montréal Montreal Que	53,927
Inter Pares Ottawa Ont	1,437,732
Interchurch Fund for International Development Toronto Ont	2,335,092
International Association for the Transformation of Man Victoria BC	70,000
International Child Care of Canada St-Catharines Ont	327,955
International Council on Social Welfare Ottawa Ont	261,895
International Defence Aid Fund Southern Africa Ottawa Ont	1,293,842
International Development Education Resources Assoc Vancouver BC	80,665
International Management Development Network Geneva Switzerland	70,350
International University Association London Ont	60,319
Jamaica Self-Help Organization Peterborough Ont	121,900
Jeunesse Canada Monde Montreal Que	8,981,200
Jeunesse du Monde Quebec Que	293,978
K-M Overseas Aid Inc Waterloo Ont	103,800
La croix d'or Montreal Que	241,135
Leprosy Mission of Canada Don Mills Ont	172,212
Lester B Pearson College Victoria BC	378,000
Lethbridge University Lethbridge Alta	80,000
London Cross-Cultural Learner Centre London Ont	196,511
Loubser Consultants Inc Manotick Ont	54,561
MacDonald College of McGill University Quebec Que	120,000
Manitoba Council for International Cooperation Winnipeg Man	394,399
Manitoba Institute of Management Winnipeg Man	625,946
Match International Centre Ste-Anne-de-Bellevue Que	379,939
McGill University Montreal Que	1,040,373
McMaster University Hamilton Ont	277,046
Memorial University of Newfoundland St John's Nfld	470,379
Mennonite Brethren Mission and Service Winnipeg Man	393,241
Mennonite Central Committee Canada Winnipeg Man	2,877,510
Mennonite Economic Development Association Canada Winnipeg Man	649,375
Mission Aviation Fellow of Canada Guelph Ont	106,770
Moncton University Moncton NB	349,416
National Survival Institute Ottawa Ont	173,600
Nepal School Projects Scarborough Ont	64,343
New Brunswick Teachers' Association Fredericton NB	105,000
Niagara Institute Niagara on the Lake Ont	110,976
Nipissing University College North Bay Ont	300,000
Northwest Community College Terrasse BC	80,000
Nova Scotia Agricultural College Halifax NS	115,000
Open Learning Institute of British Columbia Richmond BC	80,000
Operation Eyesight Universal Calgary Alta	1,460,000
Organisation canadienne pour la solidarité et le développement Montreal Que	5,463,240
Organisation catholique canadienne pour le développement et la paix Montreal Que	8,321,500
Organization for Cooperation in Overseas Development Winnipeg Man	1,171,672
Oxfam-Canada Ottawa Ont	1,510,006
Oxfam-Québec Montreal Que	959,732
L Perras Oakville Ont	54,669
Plan Nagua Inc Charlesbourg Que	122,660
Plenty Canada Lanark Ont	677,367
Potatoes Canada Ottawa Ont	62,772
Presbyterian Church of Canada Don Mills Ont	411,160
Price Waterhouse (Can) Montreal Que	113,796
Proveda F I C Inc Montreal Que	538,256
Provincial Government of Nova Scotia Halifax NS	93,207
Pueblito Canada Inc Toronto Ont	285,597
Queen's University Kingston Ont	443,220
Royal Commonwealth Society of Ottawa Ottawa Ont	64,267
Ryerson Polytechnical Institute Ottawa Ont	210,928
S I M Canada Scarborough Ont	393,429
Salvation Army Toronto Ont	576,281
Saskatchewan Agriculture Regina Sask	501,427
Saskatchewan Council for International Cooperation Regina Sask	465,325
Save a Family Plan London Ont	398,281
Save the Children Fund of British Columbia Vancouver BC	454,168
SECOR Montreal Que	70,000
Secours aux lépreux Montreal Que	375,770
Secrétariat Québec-Amérique Latine Montreal Que	57,338
Service Universitaire Canadien Outre-mer Montreal Que	209,100
Shair International Resource Centre Hamilton Ont	63,269
Share Agriculture Foundation Inc Milton Ont	69,865
Simon Fraser University Burnaby BC	210,000
Sir Edmund Hillary Foundation Toronto Ont	108,200
Société de coopération et de développement internationale Sillery Que	1,612,165
Société de développement international Desjardins (1985) Montreal Que	5,012,067
Sopar-Limbour Limbour Que	300,105
South Asia Partnership Ottawa Ont	2,704,500
SSC–Audit Services Bureau-Contribution Audit Ottawa Ont	86,730
SSC–Bureau of Management Consulting Ottawa Ont	72,631
St John's Oxfam Committee St John's Nfld	108,371
St Mary's University Halifax NS	220,158
Technical University of Nova Scotia Halifax NS	206,155
Terre des Hommes St-Laurent Que	124,415
Third World Resource Centre Windsor Ont	77,357
Tibetan Refugee Aid Society Vancouver BC	202,180
Toronto University Toronto Ont	621,899
Unitarian Service Commission of Canada Ottawa Ont	1,178,070
United Church of Canada Toronto Ont	1,186,147
United Nations Association of Canada Ottawa Ont	321,186
United Nations Children's Fund Canada Toronto Ont	5,186,300
Universalia Management Systems Ltd Montreal Que	69,993
Université de Montréal Montreal Que	257,968
Université du Québec à Hull Hull Que	110,000
Université du Québec à Montréal Montreal Que	190,350
Université du Québec à Trois-Rivières Trois-Rivieres Que	115,000
Université Laval Quebec Que	669,866
University College of Cape Breton Sydney NS	111,585
University of Alberta Edmonton Alta	364,703
University of British Columbia Vancouver BC	482,798
University of Calgary Calgary Alta	753,166
University of Manitoba Winnipeg Man	563,901
University of Mount St-Vincent Halifax NS	168,314
University of Ottawa Ottawa Ont	298,332
University of Regina Regina Sask	69,976
University of Saskatchewan Saskatoon Sask	225,000
University of Victoria Victoria BC	124,365
University of Western Ontario London Ont	192,480
Victoria International Development Education Assoc Victoria BC	100,176
Vidéo Tiers-Monde Montreal Que	62,550
Village Aid Toronto Ont	90,000
Watercan Ottawa Ont	65,863
Waterloo University Waterloo Ont	334,000
Winnipeg University Winnipeg Man	168,921

EXTERNAL AFFAIRS—*Continued*

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World Food Day Association of Canada Ottawa Ont	164,250
World Literacy of Canada Toronto Ont	87,361
World Relief Canada Willowdale Ont	426,702
World University Services Canada Ottawa Ont	5,398,900
World Vision Mississauga Ont	1,341,662
Wycliffe Bible Translators Canada Inc Calgary Alta	576,650
York University Downsview Ont	257,800
Young Men's Christian Association of Canada Ottawa Ont	1,445,676
Young Women's Christian Association of Canada Toronto Ont	310,532

Incentives to Canadian private investors, institutions and organizations, developing country governments, their organizations and agencies, developing country local and regional institutions, and organizations in support of industrial co-operation programs and projects and, for special administrative expenses directly related thereto $38,525,111—

A D S Associés Limitée Montreal Que	71,505
Acres International Ltd Niagara Falls Ont	717,230
Agriteam Canada Calgary Alta	118,354
Agro système international Inc Montreal Que	74,450
Agrodev Canada Inc Beaconsfield Que	86,687
Agrovet Gendron Lefebvre Laval Que	90,567
Amy Associates Ltd Ottawa Ont	565,443
Aqua Pura Technologies Inc Calgary Alta	57,375
Archon International Marketing Systems Edmonton Alta	139,780
Armeno Resources Inc Vancouver BC	65,625
Assaly International Inc Ottawa Ont	65,000
Associated Engineering Services Burnaby BC	255,850
B I R O Inc Quebec Que	85,000
Beak Associates Consulting Ltd Richmond BC	54,371
Bell Canada International Ottawa Ont	550,795
Bennett Environmental Consultant Vancouver BC	514,337
Brazil-Canada Chamber of Commerce Toronto Ont	162,524
Brian Helm Associates Ltd Toronto Ont	52,933
C S P Services conseil en sécurité Montreal Que	350,000
Cambrian Engineering Group Ltd Mississauga Ont	312,999
Canac International Inc Montreal Que	259,067
Canada-India Business Council Ottawa Ont	85,500
Canadian Chamber of Commerce Ottawa Ont	92,985
Canadian Export Assoc Ottawa Ont	835,001
Canadian General Electric Toronto Ont	241,895
Canadian Indonesian Business Council Toronto Ont	108,297
Canadian International Power Services Inc Mississauga Ont	102,227
Canadian International Technical Exchange Corp Willowdale Ont	216,688
Canadian Manufacturers' Assoc Ottawa Ont	189,451
Canadian Pacific Consulting Services Ltd Montreal Que	1,150,798
Canocean Engineering Ltd Ottawa Ont	216,369
Canpotex Inc Saskatoon Sask	50,000
Centre Canadien d'arbitrage et de conciliation Ottawa Ont	57,939
Centre international de création d'entreprises Ste-Foy Que	115,000
Chambre Africaine de commerce et d'industrie du Canada Montreal Que	66,486
Champion Road Machinery Group Ltd Goderich Ont	164,962
Cofiam Inc Montreal Que	238,682
Colfax Energy Ltd Calgary Alta	54,467
Collège La Salle (1976) Montreal Que	97,815
Compuweigh Canada Ltd St-Laurent Que	92,520
Consortium Hydro Québec International Montreal Que	385,382
Consortium UQAC-LMB Experts-Conseils Chicoutimi Que	100,000
Consultants D G B Inc Montreal Que	80,000
Consultants Jacques Roy et Associés Montreal Que	81,756
Consultasia Inc Montreal Que	265,929
Coopers and Lybrand Ottawa Ont	261,250
Cowater International Inc Ottawa Ont	243,261
D A F Indal Ltd Mississauga Ont	86,373
D B-Pipetech Engineering Ltd Calgary Alta	103,971
D T I Telecom Inc Montreal Que	109,722
Delcan International Ltd Don Mills Ont	80,320
Éconofitech Ltée Montreal Que	89,638
Educansult Ltd Toronto Ont	58,254
Egypt-Canada Business Council Montreal Que	79,100
Elinca Communications Ltd Ottawa Ont	220,980
Equipments Reid Inc Montreal Que	59,500
Exceltor Inc Bedford Que	52,684
Exploration '87 Concord Ont	195,000
F G Bercha and Associates (Ontario) Calgary Alta	89,650
Fidutech Inc Montreal Que	61,252
Foundation for International Training Don Mills Ont	1,089,414
Gamma Processing International Ltd Ottawa Ont	99,761
Géomines Ltée Montreal Que	215,053
Glenayre Electronics Ltd Vancouver BC	60,354
Groupe Poulin Thériault Ltée Quebec Que	121,284
Groupe Sobeco Inc Montreal Que	186,000
Groupe Thermitech—Région d'Ottawa Orleans Ont	56,200
Hartfield Biotechnology Ltd West Vancouver BC	176,544
Héritage Bovigène Inc Beaconsfield Que	150,000
Himalayan Power Consultants Toronto Ont	53,263
Hydro Québec International Montreal Que	308,391
Hydrogeo Canada Montreal Que	126,720
Imperial Flavours Inc Mississauga Ont	130,063
International Aviation Management Montreal Que	1,950,000
J C Cooper and Associates Inc Ottawa Ont	110,636
John Labatt Ltd Toronto Ont	100,000
Klohn Leonoff Richmond BC	397,980
Kryton International Inc Burnaby BC	52,800
La Compagnie Résentel Ltée Marieville Que	76,425
Laferrière et Associés Inc Montreal Que	356,593
Lambert Multimédia Inc Montreal Que	86,868
Lavalin International Inc Montreal Que	1,068,628
Ledesco Industries Inc L'Assomption Que	84,171
LMBDS-Sidam Inc Montreal Que	79,276
Lummus Canada Inc Willowdale Ont	98,948
MacLean Hunter Ltd Toronto Ont	106,222
Madsen Electronics Canada Ltd Oakville Ont	73,942
Magee Robertson Inc Vancouver BC	589,111
Maheu Noiseux & Co Montreal Que	145,898
Maria Cioni V Associates Inc Toronto Ont	123,609
Massicotte et Gillon architecte Montreal Que	185,833
Met-Chem Canada Inc Montreal Que	493,840
Métofab Inc Laval Que	61,618
Montreal Engineering Co Ltd Montreal Que	353,600
Muller Jordan Weiss Toronto Ont	203,143
National Sea Products Ltd Halifax NS	1,114,253
Noranda Inc Toronto Ont	460,417
North West—Stewart Weir Group Edmonton Alta	69,780
North West Corporation (Yukon) Ltd Edmonton Alta	73,250
Novacorp International Consulting Calgary Alta	57,855
Novaport Ltd Halifax NS	96,651
Novatel Communications Ltd Calgary Alta	51,357
OBOE Engineering Ltd Ottawa Ont	53,590
Okanagan Turbo Sprayers Ltd Penticton BC	84,700
Ontario Hydro Toronto Ont	161,238
P C O International Ottawa Ont	89,860
Paquet Dutil et Associés Ltée Ste-Foy Que	97,756
Peat Marwick and Partners Ottawa Ont	107,391
Pelican International Inc Fabreville-Laval Que	157,167
Phillips Barratt Kaiser Engineer Vancouver BC	237,893
Polysar Ltd Sarnia Ont	60,000
Projecto International Inc Beaconsfield Que	132,370
Provigo Inc Montreal Que	59,592
Raymond Chabot International Inc Montreal Que	183,838
Raytheon Canada Ltd Montreal Que	199,416
Redma Consultants Ltd Toronto Ont	119,627
Roche et Associés International Ste-Foy Que	304,710
Roy et Associés Montreal Que	176,152
S I R T E C Inc Montreal Que	471,528
S N C Inc Montreal Que	872,074
Sandwell Swan Wooster Inc Vancouver BC	562,263
Seena Consulting Corporation Ottawa Ont	56,283
Sem-Engineering Ltd Ottawa Ont	54,000
Sentrol Systems Ltd Downsview Ont	155,622
Shawinigan-Lavalin Inc Montreal Que	188,376
Sigesco Ltée St-Basile-le-Grand Que	60,083
Société d'ingénierie Cartier Ltée Montreal Que	305,482
Société du Port de Valleyfield Salaberry de Valleyfield Que	66,900
Sogex International Inc Montreal Que	1,050,000

EXTERNAL AFFAIRS—*Continued*

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Solar Systems Industries Ltd Richmond BC	155,986
Southam Communications Ltd Don Mills Ont	85,405
Spar Aerospace Ltd Ste-Anne-de-Bellevue Que	205,139
SSC—Bureau of Management Consulting Ottawa Ont	95,170
Stothert Management Ltd Vancouver BC	83,513
Syntronics India Inc Toronto Ont	86,916
T P K International Inc Nepean Ont	96,506
Tecsult International Ltée Montreal Que	207,355
Telecommunications Executive Management Institution of Canada Montreal Que	250,743
The Pendrith Group Ottawa Ont	53,782
Touche Ross and Partners Willowdale Ont	331,500
Trade Facilitation Office Canada Ottawa Ont	987,010
Trim React Ltd Calgary Alta	106,756
United Nations Development Programme New York NY USA	500,000
Universal Paper Export Company Ltd Montreal Que	74,175
Vézina Fortier et Associés Montreal Que	83,533
W P London and Associates Ltd Niagara Falls Ont	327,561
Wescom Communications Studies and Research Ltd Vancouver BC	67,000
Westar Engineering Ltd Vancouver BC	50,000
Wood Gundy Inc Toronto Ont	52,483
World Trade Centre Montreal Montreal Que	318,889
Wright Engineers Ltd Vancouver BC	135,690

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto $263,898,203—

A D M Agri-Industries Ltd Windsor Ont	1,806,467
Alberta Food Products Fort Saskatchewan Sask	2,654,826
Alberta Terminals Canola Crushers Sexsmith Alta	2,125,070
Alberta Wheat Pool Bean Plant Bow Island Alta	881,539
Amican Navigation Inc Montreal Que	1,906,570
Anship Ltd Montreal Que	272,546
Bethune Import Export Ltd Montreal Que	468,334
C S P Foods Ltd Winnipeg Man	5,520,055
Canada Packers Ltd Toronto Ont	6,058,725
Canadian Dairy Commission Ottawa Ont	6,950,487
Canadian Food for Children Toronto Ont	533,575
Canadian Foodgrains Bank Association Montreal Que	16,000,000
Canadian Lutheran World Relief Winnipeg Man	735,000
Canadian Physicians for Aid and Relief Toronto Ont	410,240
Canadian Salt Fish Corp St John's Nfld	2,890,682
Canadian Wheat Board Winnipeg Man	94,527,337
Canbra Foods Lethbridge Alta	4,244,003
Canbulk Shipping Corp Montreal Que	1,221,495
Canpotex Inc Saskatoon Sask	713,704
Canus Fisheries Shelburne NS	366,736
Care Canada Ottawa Ont	861,000
Chatham Beans 66 Ltd Chatham Ont	220,328
Collaboration santé internationale Quebec Que	59,697
Connors Brothers Ltd Black's Harbour NB	7,538,233
Cook's Division of Gerbo Inc Hensall Ont	907,080
Department of External Affairs Ottawa Ont	110,018
Dover Flour Mills Cambridge Ont	528,860
Ellison Milling Co Lethbridge Alta	412,336
Ferguson Brothers of St Thomas St Thomas Ont	642,210
Flagship Trading & Shipping Ltd Montreal Que	2,820,319
Gamache Godin Doyle Montreal Que	71,000
Great Canadian Bean Co Inc Ailpa Craig Ont	215,342
Harder's Seed Service Ltd Plum Coulee Man	221,525
Hensall District Coop Inc Hensall Ont	242,072
Inspectra Ltd Montreal Que	109,925
International Logistics Montreal Que	1,556,652
K & N Fisheries Ltd Shelb NS	1,762,228
Kuehne and Nagel International Ltd Montreal Que	6,182,584
Locher Evers International Vancouver BC	965,862
Manitoba Pool Elevators Winnipeg Man	346,500
Maple Leaf Mills Ltd Toronto Ont	2,696,597
March Shipping Ltd Montreal Que	1,656,041
Maritime Agency Ltd West Vancouver BC	3,168,068
Ogilvie Flour Co Ltd Montreal Que	1,973,765
Ontario Wheat Producers Chatham Ont	24,969,458
Oxfam-Canada Ottawa Ont	1,316,000
Panalpina Inc Montreal Que	2,014,336
Parrish and Heimbecker Ltd Toronto Ont	1,117,532
Proctor & Gamble Inc Toronto Ont	162,358
Protos Shipping Ltd Montreal Que	1,632,081
R I Smith Co Ltd Shag Harbour NS	3,435,258
Robin Hood Multifoods Ltd Montreal Que	2,790,434
Rogers Foods Ltd Armstrong BC	111,800
Sable Fish Packers Ltd Clark's Harbour NS	1,665,583
Saga Transport Canada Inc Montreal Que	829,731
SCAC Transport Canada Inc Lachine Que	1,058,304
Scandian Shipbrokering & Agency Montreal Que	3,653,559
Soo Line Mills 1969 Ltd Winnipeg Man	308,640
SSC — Revenue Fund General Supply Hull Que	894,876
Thomas Cooper & Stibbard London England	346,766
Transo Food Trading Inc St-Laurent Que	2,457,212
United Oil Seed Products Ltd Lloydminster Alta	4,103,212
W G Thompson and Sons Ltd Bleinheim Ont	848,706
World Food Program Oshawa Ont	7,461,067
World Relief Canada Willowdale Ont	1,200,000
World Vision Mississauga Ont	187,000

Contributions to international development institutions and organizations in support of specific development assistance programs and projects and for special administrative expenses directly related thereto $2,155,896—

African Development Bank	914,795
Canadian Commercial Corporation Ottawa Ont	56,805
Caribbean Development Bank	383,151
International Fund for Agricultural Development	262,000
World Bank	357,401

Contributions to international non-governmental organizations in support of development assistance programs and projects and for special administrative expenses directly related thereto $23,651,611—

African Association for Literacy and Adult Education Trieste Italy	138,500
Aga Khan University Foundation London Ont	115,000
Agency for Co-operation and Research in Development London England	95,000
Approtech Asia Manila Philippines	137,500
Asia Pacific Forum on Women Law & Development Lumpur Malaysia	50,000
Asian Cultural Forum Development Bangkok Thailand	78,500
Assoc mondiale de la prospective sociale Geneva Switzerland	75,000
Assoc of Commonwealth Universities London England	105,000
Assoc of Geoscientists for International Development London England	78,300
Assoc pour le développement naturel d'une architecture et d'un urbanisme africains Ouagadougou Burkina Faso	199,000
Association africaine d'éducation pour le développement Dakar Senegal	150,000
Caribbean Conservation Association St-Michael Barbados	75,000
Centre for African Studies Nairobi Kenya	220,000
Comité international liaison corps pour l'alimentation Waltham MA USA	372,000
Commonwealth Trade Union Council Holmes PA USA	122,500
Consejo De Education De Adultos De America Latina Santiago Chile	445,500
Coopérative d'animation & consultation Montreal Que	56,993
Department of External Affairs Ottawa Ont	209,700
Disabled People's International Winnipeg Man	451,200
Environment Liaison Centre Nairobi Kenya	238,000
Environnement et Développement du tiers monde Winnipeg Man	55,000
Foundation for International Training Don Mills Ont	283,250
Global Committee of Parliamentarians on Population and Development New York NY USA	333,700
Innovations et réseaux pour le développement Geneva Switzerland	222,780

EXTERNAL AFFAIRS—*Concluded*

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Institut africain pour le développement Abidjan Ivory Coast	502,493
Inter-American Institute of Human Rights Geneva Switzerland	97,500
Inter-American Legal Services Association Bogota Columbia	105,000
Inter-American Organization for Higher Education Bogota Columbia	345,000
Inter-American University Association Ste-Foy Que	100,000
International Centre for Diarrhoeal Disease Research Dhaka Bangladesh	228,500
International Communication Management Population Program Selangor Malaysia	294,224
International Council for Adult Education Toronto Ont	752,400
International Council of Voluntary Agencies Geneva Switzerland	147,500
International Council on Social Welfare Vienna Austria	91,500
International Development Law Institute Rome Italy	180,000
International Federation for Family Life Promotion Washington DC USA	175,000
International Federation Institute for Advanced Study Trieste Italy	200,000
International Institute for Environment and Development Washington DC USA	255,500
International Ocean Institute Halifax NS	280,000
International Organization of Consumers' Union The Hague Netherlands	77,000
International Planned Parenthood Federation London England	8,952,726
International Union Conservation of Nature Gland Switzerland	83,000
International Union for the Scientific Study of Population Liege Belgium	122,000
International Women's Tribune Centre New York NY USA	132,000
Intosai Development Initiative Ottawa Ont	290,000
ISIS International Montreal Que	135,000
Network Community Oriented Education Institute Health Sciences Maastricht Netherlands	171,500
News Concern International Foundation Rome Italy	131,700
Obor Inc Clinton Conn USA	80,000
Pan African Institute for Development Geneva Switzerland	980,000
Population Council New York NY USA	476,800
Project Counselling Service San Jose Costa Rica	125,000
Réseau africain pour le développement intégré Dakar Senegal	56,926
Service international d'appui à la promotion et aux technologies en Afrique de l'Ouest/Sahel Dakar Senegal	161,898
Society for International Development Washington DC USA	288,000
Third World Academy of Sciences Trieste Italy	375,000
Women's World Banking New York NY USA	1,360,000
World Council of Indigenous People Ottawa Ont	235,500
World Organization of Scout Movement Geneva Switzerland	77,500
World Resources Institute Calgary Alta	53,000
World University Services International Geneva Switzerland	59,000

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities, and appeals and for special administrative expenses directly related thereto $7,600,000—

Canadian Red Cross Society Ottawa Ont	4,500,000
United Nations High Commissioner for Refugees Geneva Switzerland	2,100,000
United Nations Relief & Works Agency for Palestinian Refugees Geneva Switzerland	1,000,000

Payment to the Asian Development Bank in accordance with the International Development (Financial Institutions) Continuing Assistance Act $2,513,584—

Asian Development Bank Manila Philippines	2,513,584

Contribution to the Inter-American Development Bank Washington DC USA $2,512,183

Encashment of notes issued to international financial institutions and to their development assistance funds in accordance with the International Development (Financial Institutions) Continuing Assistance Act $126,369,618—

African Development Bank Abidjan Ivory Coast	6,287,737
African Development Fund Abidjan Ivory Coast	34,700,000
Asian Development Bank Manila Philippines	4,376,789
Asian Development Fund Manila Philippines	39,404,606
Caribbean Development Bank St-Michael Barbados	710,524
Inter-American Development Bank Washington DC USA	13,844,519
Inter-American Development Bank—Fund for Special Operations Washington DC USA	14,659,027
International Fund for Agricultural Development Rome Italy	7,035,000
Unified Special Development Fund of the Caribbean Development Bank St-Michael Barbados	5,351,416

FINANCE $6,730,905,880

Department $6,730,456,890

FINANCIAL AND ECONOMIC POLICIES PROGRAM
$257,218,304

Payment to the International Finance Corporation in accordance with the Bretton Woods and Related Agreements Act $12,568,304

Encashment of demand notes by the International Development Association in accordance with the Bretton Woods and Related Agreements Act $244,650,000

FISCAL TRANSFER PAYMENTS PROGRAM
$6,473,238,586

Subsidies to provinces (Constitution Acts, 1867 to 1982 and other Statutory Authority) $35,900,730—

Alberta	3,694,740
British Columbia	2,515,831
Manitoba	2,224,355
New Brunswick	1,823,587
Newfoundland	9,744,145
Nova Scotia	2,250,724
Ontario	6,057,479
Prince Edward Island	667,674
Quebec	4,730,503
Saskatchewan	2,191,692

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 $6,386,214,000—

Equalization Payments $6,248,882,000:

Manitoba	620,464,000
New Brunswick	705,339,000
Newfoundland	746,861,000
Nova Scotia	670,917,000
Prince Edward Island	145,575,000
Quebec	2,985,682,000
Saskatchewan	374,044,000

Payments under Part IX in respect of Census Related Overpayments $137,332,000:

New Brunswick	4,950,000
Newfoundland	34,965,000
Nova Scotia	15,151,000
Prince Edward Island	2,326,000
Quebec	79,940,000

Payments to provinces under the Public Utilities Income Tax Transfer Act $340,632,274—

Alberta	223,067,897
British Columbia	10,025,539
Manitoba	5,185,536

FINANCE—*Concluded*

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New Brunswick	27,340
Newfoundland	9,793,265
Northwest Territories	293,829
Ontario	89,903,239
Prince Edward Island	3,306,378
Quebec	(1,957,561)
Saskatchewan	283,866
Yukon	702,946

Recovery under Federal-Provincial Fiscal Revision Act 1964, c. 26, Sec. 6, Youth Allowances Act ($289,508,418)—

Quebec	(289,508,418)

Auditor General $448,990

Contribution to the Canadian Comprehensive Auditing Foundation, Ottawa Ont $445,000

Grant to the International Organization of Supreme Audit Institutions Vienna Austria $3,990

FISHERIES AND OCEANS $13,104,515

Department $13,104,515

Alliance of Quebec Commercial Fishermen $100,000

Canada—France Advisory Committee $23,820

Contribution for Atlantic fisheries technological development $997,607—

Canpolar Inc Toronto Ont	179,877
Holland College Charlottetown PEI	62,161
Tavel Ltd Bedford NS	146,164

Contribution to Berthier-sur-Mer Que to provide recreational harbour facilities including fishing piers to the public $54,695

Contribution to Deschaillons Que to provide recreational harbour facilities including fishing piers to the public $68,018

Contribution to Naramata BC to provide recreational harbour facilities including fishing piers to the public $20,000

Contribution to Okanagon Landing BC to provide recreational harbour facilities including fishing piers to the public $60,000—

The Vernon Yacht Club Vernon BC	60,000

Contribution to Péribonka Que to provide recreational harbour facilities including fishing piers to the public $5,000

Contribution to Port Franks Ont to provide recreational harbour facilities including fishing piers to the public $120,000—

Corporation of the Township of Bosanquet Port Franks Ont	120,000

Contribution to Shediac NB to provide recreational harbour facilities including fishing piers to the public $40,000

Contribution to the Atlantic Salmon Commercial Licences Buyback Program $1,062,418

Contribution to the British Columbia Aboriginal Peoples' Fisheries Commission $50,000—

The British Columbia Aboriginal Peoples' Fisheries Commission Vancouver BC	50,000

Contribution to the British Columbia section of the Marine Technology Society to support an international symposium on ocean technology and development $1,500

Contribution to the Canadian Science Writers' Association $1,000

Contribution to the Canadian Sealers Association to develop a long term strategy for the east coast sealing industry $95,000—

Canadian Sealers Association St John's Nfld	95,000

Contribution to the Canadian Wildlife Federation $3,678

Contribution to the Committee on Seals and Sealing $29,900

Contribution to the Council of Forest Industries $90,000—

The Council of Forest Industries Vancouver BC	90,000

Contribution to the Eastern Fishermen's Federation $37,164

Contribution to the Economic Regional Development Agreement Program for Nova Scotia $2,576,687—

Cape Bald Packers Ltd Cap Pele NB	75,000
CW McLeod Fisheries Ltd Port Moulton NS	50,000
Landry & Landry Cheticamp NS	80,000
Lawrence Sweeny Fisheries Ltd Yarmouth NS	80,000
Nova Scotia Aqua Culture Association Halifax NS	70,000
Poirier C Cheticamp NS	80,000
Premium Seafoods Ltd Arichat NS	50,395
R and K Murphy Enterprises Ltd Lower Wedgeport NS	50,000
Sea Fair Enterprises Ltd Sambro NS	50,000
The Maritime Fishermen's Union Yarmouth NS	74,015

Contribution to the Economic Regional Development Agreement Program for Prince Edward Island $676,962—

Keeping and Mackay Beach Point PEI	70,000
PEI Groundfish Association Charlottetown PEI	73,000
Prince County Fishermen's Association Ellerslie PEI	115,000
Prince County Shellfish Association Ellerslie PEI	112,000

Contribution to the Economic and Regional Development Agreement Program for Quebec $250,000—

Gouvernement du Québec—Secrétariat aux affaires intergouvernementales canadiennes Quebec Que	250,000

Contribution to the Fisheries Council of British Columbia $208,000—

Fisheries Council of British Columbia Vancouver BC	208,000

Contribution to the Fisheries Council of Canada $700,000—

Fisheries Council of Canada Ottawa Ont	700,000

Contribution to the fisheries development program for Quebec $97,500

Contribution to the Inuvialuit Final Agreement $260,000—

Joint Secretariat Inuvialuit Renewable Resource Committee Inuvik NWT	260,000

Contribution to the Ontario Council of Commercial Fisheries $13,000

Contribution to the organizing committee for the XIX General Assembly for the International Union of Geodesy and Geophysics $5,000

Contribution to the Pacific Resources Council to prepare for discussions with British Columbia native groups on fisheries co-management $80,000—

Pacific Resource Society Vancouver BC	80,000

Contribution to the Prince Edward Island region conservation authority to assist in the dredging of harbour entrances at Wellington $30,000

Contribution to the Salmon Enhancement Program $25,000

FISHERIES AND OCEANS—*Concluded*

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Contribution to the Seafood Advisory Council to assist the East Coast and freshwater industry in the promotion of Canadian fish and seafood in the Canadian domestic market $267,000—	
Seafood Advisory Council Ottawa Ont	267,000
Contribution to the town of New Liskeard for the construction of wave protection and related marine works $288,335—	
Town of New Liskeard New Liskeard Ont	288,335
Contribution to the Township of Malahide $100,000—	
Corporation of the Township of Malahide Port Bruce Ont	100,000
Contribution to the Vancouver Public Aquarium Association $195,000—	
The Vancouver Public Aquarium Vancouver BC	195,000
Contribution to the World Wildlife Fund $20,000	
Contribution to Westbank BC to provide recreational harbour facilities including fishing piers to the public $116,000—	
The Westbank Yacht Club Westbank BC	100,000
Contribution to Wildlife Habitat Canada $12,000	
Contribution under the New Brunswick Fishery Subsidiary Agreement for the development of the New Brunswick fisheries $3,454,972—	
A Gionet Bas Caraquet NB	64,894
Aquaculture Acadienne Richibucto NB	66,722
Back Bay Lobster Ltd Back Bay NB	50,000
Centre de recherche Moncton NB	113,913
Commission économique du Sud Est Shediac NB	181,934
Connors Brothers Ltd Grand Manan NB	260,000
Fundy Weir Fishermen's Association Inc St Andrews NB	60,600
Maliseet National Tobique Perth-Andover NB	65,308
Mallock J Wilson's Beach Campobello NB	70,000
Maritime Fishermen's Association Shediac NB	70,000
Minister of Finance Fredericton NB	976,680
Moules Bleues Caraquet NB	52,347
Salmonid Seaculture Ltd St George NB	304,482
Université de Moncton Moncton NB	53,360
Grant to biology students capable of taking instruction and working in the French language $57,000	
Grant to Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research $360,000	
Grant to the Canadian Institute of Surveying $53,000—	
Canadian Institute of Surveying Ottawa Ont	53,000
Intergovernmental Oceanographic Trust Fund $15,000	
Liabilities under the Fisheries Improvement Loans Act $348,744—	
Bank of Montreal Montreal Quebec	54,306
Rekis Michael & McDonald Kerry Vancouver BC	120,226
Royal Bank of Canada Victoria BC	55,930
Membership fee—International Hydrographic Organization $35,515	

GOVERNOR GENERAL $233,154[3]

Department $233,154[3]

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Grants to surviving spouses of Former Governors General to provide for expenses incurred in the performance of Crown-related activities $12,000	
Annuities payable under Governors General Retiring Annuities Act $221,154[3]	

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $ 2,391,165,699

Department $2,344,108,108

INDIAN AND INUIT AFFAIRS PROGRAM $1,569,078,540

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Grants to Sechelt Indian Band pursuant to the Sechelt Self-Government Act $1,867,340—	
Sechelt Indian Band Sechelt BC	1,867,340
Grants to James Bay Cree and Naskapi Bands of Quebec $14,130,472—	
Eastman Band Eastman Que	186,577
Chisasibi Band Fort George Que	315,346
Cree Regional Authority Val d'Or Que	11,142,809
Naskapi Band of Quebec Schefferville Que	968,754
Washaganish Band Rupert House Que	250,283
Mistassini Band Mistassini Lake Que	351,958
Whapmagoostui Band Great Whale River Que	257,688
Nemaska Band Nemaska Que	177,736
Wemindji Band Wemindji Que	271,862
Waswanipi Band Desmaraisville Que	207,459
Grant to the Inuvialuit Regional Corporation in respect of claims settlements compensation under the Western Arctic (Inuvialuit) Claims Settlement Act $1,000,000—	
Inuvialuit Regional Corporation Inuvik NWT	1,000,000
Capital grants to the Cree and Naskapi Bands of Quebec $7,390,610—	
Cree Regional Authority Val d'Or Que	7,063,636
Naskapi Band of Quebec Schefferville Que	326,974
Grants to individuals and organizations for economic and employment opportunities for Indians and Inuit $1,617,902	
Indian annuities treaty payments $893,837	
Grants to British Columbia Indian bands in lieu of a per capita annuity $300,000	
Grants to Indian bands to assist them in the development and implementation of band membership rules arising from the removal of discrimination from the Indian Act $1,759,290—	
Southeast Resource Development Winnipeg Man	94,000
Grants to Indian Bands for specific land claims $1,061,923—	
Parry Island Indian Band Parry Sound Ont	150,000
Grants to Indian Bands for land claims $675,230—	
Alexandria Indian Band Quesnel BC	115,744
Eagle Lake Indian Band Eagle Lake Ont	450,000
Kinkolith Indian Band Kinkolith BC	109,486
Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement $1,860,992	
Grants to individual Indians and Inuit and organizations to support their educational advancement $34,375,127—	
Labrador Inuit Association St Georges Nfld	447,314
Social assistance payments to individuals, Indian, Inuit and non-Indians residing on Indian reserves $69,227,595	

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves $1,657,860	
Grants to Indian Bands, their district councils and Inuit settlements to support their administration $92,607,349—	
Abegweit Band of Indians Cornwall PEI	116,609
Abitibiwinni Band Amos Que	185,675
Acadia Band of Indians Yarmouth NS	90,305
Adams Lake Band Chase BC	159,624
Afton Band of Indians Afton NS	107,214
Ahtahkakoop Band Shell Lake Sask	196,981
Aklavik Band Council Aklavik NWT	72,807
Alderville Indian Band Roseneath Ont	70,218
Alexander Band Morinville Alta	284,380
Alexis Band Glenevis Alta	227,196
Alexis Creek Band Chilanko Forks BC	150,926
Algonkians of Golden Lake Golden Lake Ont	164,133
Alkali Lake Band Williams Lake BC	188,447
Anaham Band Alexis Creek BC	199,600
Anderson Lake Band Darcy BC	68,079
Annapolis Valley Band of Indians Cambridge Station NS	56,226
Arctic Red River Band Council Arctic Red River NWT	65,957
Aroland Band Nakina Ont	63,625
Attawapiskat Band Attawapiskat Ont	451,014
Barren Lands Band Brochet Man	180,992
Barriere Lake Band Council Rapid Lake Que	156,501
Batchewana Band Sault Ste Marie Ont	179,326
Beardy's Band Duck Lake Sask	296,604
Bearskin Lake Band Bearskin Lake Ont	225,538
Beausoleil Indian Band Penetanguishene Ont	217,809
Beaver Lake Band Lac la Biche Alta	122,680
Beecher Bay Band Sooke BC	52,762
Bella Coola Band Bella Coola BC	329,132
Berens River Band Berens River Man	273,796
Betsiamites Band Betsiamites Que	408,506
Big C Band La Loche Sask	209,433
Big Cove Band of Indians Big Cove NB	465,170
Big Grassy Band Morson Ont	139,804
Big Island Band Morson Ont	91,315
Big River Band Debden Sask	196,341
Big Trout Lake Big Trout Lake Ont	314,437
Bigstone Cree Band Desmarais Alta	401,487
Birdtail Sioux Band Beulah Man	153,391
Blackfoot Band Gleichen Alta	528,871
Blood Band Stand Off Alta	629,799
Bloodvein Band Bloodvein Man	240,388
Blueberry River Band Buick BC	76,626
Bonaparte Band Cache Creek BC	149,449
Boothroyd Band Boston Bar BC	73,950
Boston Bar Band Boston Bar BC	64,416
Boyer River Band High Level Alta	109,833
Bridge River Band Lillooet BC	70,835
Brokenhead Band Scanterbury Man	149,250
Brunswick House Band Chapleau Ont	78,055
Buffalo River Band Buffalo River Sask	209,708
Burnt Church Band of Indians Legaceville NB	369,920
Burrard Band North Vancouver BC	73,119
Campbell River Band Campbell River BC	99,784
Canim Lake Band 100 Mile House BC	175,558
Canoe Creek Band Dog Creek BC	129,997
Canoe Lake Band Canoe Narrows Sask	198,692
Canyon City Band Terrace BC	110,328
Cape Mudge Band Quathiaski Cove BC	158,026
Carcross/Tagish Indian Band Carcross YT	78,653
Carry the Kettle Band Sintaluta Sask	192,171
Cat Lake Band Cat Lake Ont	187,335
Champagne/Aishihik Indian Band Haines Junction YT	127,564
Chapel Island Band of Indians St Peters NS	142,191
Cheam Band Rosedale BC	62,426
Chehalis Band Agassiz BC	184,301
Chemainus Band Ladysmith BC	192,391
Chemawawin First Nation Easterville Man	229,538
Cheslatta Band Burns Lake BC	77,614
Chippewas of Georgina Island Sutton West Ont	79,111
Chippewas of Kettle and Stony Point Band Forest Ont	260,875
Chippewas of Nawash Band Wiarton Ont	245,501
Chippewas of Rama Band Rama Ont	169,467
Chippewas of Sarnia Band Sarnia Ont	197,721
Chippewas of the Thames Band Muncey Ont	256,983
Cold Lake First Nation Band Grand Centre Alta	208,801
Coldwater Band Merritt BC	174,636
Columbia Lake Band Windermere BC	69,724
Comox Band Courtenay BC	78,132
Constance Lake Band Calstock Ont	227,080
Cooks Ferry Band Spences Bridge BC	76,055
Cote Band Kamsack Sask	235,250
Couchiching Band Fort Francis Ont	211,407
Cowessess Band Broadview Sask	249,570
Cowichan Band Duncan BC	356,718
Crane River Band Crane River Man	109,574
Cree Band Fort Chipewyan Alta	234,473
Cross Lake Band Cross Lake Man	377,626
Curve Lake Band Curve Lake Ont	166,608
Dakota Plains Band Edwin Man	78,603
Dakota Tipi Band Portage La Prairie Man	85,490
Dauphin River Band Gypsumville Man	78,426
Dawson Indian Band Dawson City YT	103,517
Day Star Band Punnichy Sask	71,332
Deer Lake Band Deer Lake Ont	196,477
Dene Tha' Band Chateh Alta	285,672
Deninoo Community Council Fort Resolution NWT	78,848
Dogrib Rae Band Rae NWT	127,314
Doig River Band Rose Prairie BC	71,239
Dokis Lake Monetville Ont	102,211
Eagle Lake Band Eagle River Ont	101,902
Ebb and Flow Band Ebb and Flow Man	217,516
Edmundston Band of Indians Edmundston NB	59,083
Eel Ground Band of Indians Newcastle NB	227,689
Eel River Band of Indians Dalhousie NB	190,856
English River Band Patuanak Sask	200,710
Enoch Band Winterburn Alta	215,046
Ermineskin Band Hobbema Alta	140,602
Eskasoni Band of Indians Eskasoni NS	468,118
Fairford Band Fairford Man	161,157
Fisher River Band Koostatak Man	321,944
Fishing Lake Band Wadena Sask	160,400
Fitz/Smith Band Council Fort Smith NWT	91,719
Flying Dust Band Meadow Lake Sask	184,466
Fort Albany Band Fort Albany Ont	279,775
Fort Alexander Band Pine Falls Man	401,143
Fort Chipewyan Band Fort Chipewyan Alta	168,877
Fort Churchill Band Tadoule Lake Man	210,857
Fort Franklin Band Council Fort Franklin NWT	152,705
Fort George Band Shelley BC	84,201
Fort Good Hope Dene Community Council Fort Good Hope NWT	167,731
Fort Hope Band Pickle Lake Ont	340,309
Fort Liard Band Council Fort Liard NWT	101,863
Fort Macpherson Indian Band Fort Macpherson NWT	118,455
Fort McKay Band Fort McMurray Alta	76,028
Fort McMurray Band Fort McMurray Alta	66,382
Fort Nelson Band Fort Nelson BC	144,593
Fort Norman Band Fort Norman NWT	95,137
Fort Providence Band Council Fort Providence NWT	100,456
Fort Severn Band Fort Severn Ont	244,065
Fort Simpson Band Council Fort Simpson NWT	105,401
Fort Ware Band Mackenzie BC	137,541
Fort Williams Indian Band Thunder Bay Ont	124,679
Fountain Band Lillooet BC	205,807
Fox Lake Band Gillam Man	183,877
Fraser Lake Band Fort Fraser BC	96,906
Frog Lake Band Heinsburg Alta	267,024
Garden Hill Band Island Lake Man	323,242
Garden River Band Sault Ste Marie Ont	251,265
Gibson Indian Band Bala Ont	99,639
Gitanmaax Band Hazelton BC	216,370
Gitlakdamix Band New Aiyansh BC	224,764

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
Gitsegukla Band South Hazelton BC	199,289
Gitwangak Band Kitwanga BC	159,196
Glen Vowell Band Hazelton BC	100,272
God's Lake Band God's Lake Narrows Man	363,393
God's River Band God's River Man	190,582
Gordon Band Punnichy Sask	225,464
Grand Lac Victoria Band Louvicourt Que	93,910
Grand Rapids Band Grand Rapids Man	153,491
Grassy Narrows Band Grassy Narrows Ont	278,836
Gull Bay Indian Band Armstrong Ont	146,556
Gwa Sala Nakwaxda Xw Tsulquate Band Port Hardy BC	158,593
Hagwilget Band New Hazelton BC	116,376
Halalt Band Chemainus BC	52,017
Halfway River Band Wonowon BC	84,551
Hartley Bay Band Hartley Bay BC	159,316
Hay River Dene Band Hay River NWT	84,297
Heart Lake Band Lac la Biche Alta	69,561
Heiltsuk Band Waglisla BC	523,200
Henvey Inlet Band Pickerel Ont	71,926
Hiawatha First Nations Keene Ont	82,771
Hollow Water Band Wanipigow Man	165,373
Homalco Band Campbell River BC	75,454
Hope Band Hope BC	93,955
Indian Birch Band Birch River Man	91,744
Indian Island Band of Indians Rexton NB	61,112
Ingenika Band Prince George BC	111,176
Inuvik Band Council Inuvik NWT	79,806
Iskut Band Iskut BC	151,406
Island Lake Band Loon Lake Sask	166,300
Islington Band Whitedog Ont	275,536
Jackhead Band Dallas Man	130,135
James Smith Band Kinistino Sask	314,330
Janvier Band Chard Alta	126,935
John Smith Band Birch Hills Sask	157,497
Joseph Bighead Band Pierceland Sask	233,239
Kahkewistahaw Band Broadview Sask	183,798
Kamloops Band Kamloops BC	224,918
Kanesatake Band Council Oka Que	235,087
Kasabonika Lake Band Kasabonika Lake Ont	209,443
Kashechewan Band Kashechewan Ont	407,016
Katzie Band Pitt Meadows BC	80,245
Keeseekoose Band Kamsack Sask	207,317
Keeseekoowenin Band Elphinstone Man	151,110
Keewaywin Band Sandy Lake Ont	104,866
Kehewin Band Bonnyville Alta	253,576
Key Band Norquay Sask	107,113
Kincolith Band Kincolith BC	221,960
Kingfisher Lake Band Kingfisher Lake Ont	132,809
Kingsclear Band of Indians Fredericton NB	228,514
Kinistino Band Chagoness Sask	135,831
Kipawa Band Council Temiscaming Que	81,527
Kispiox Band Hazelton BC	177,674
Kitamaat Band Kitamaat BC	211,229
Kitasoo Band Klemtu BC	245,994
Kitkatla Band Kitkatla BC	191,701
Kitselas Band Terrace BC	54,098
Kitsumkalum Band Terrace BC	73,050
Kitwancool Band Kitwanga BC	152,347
Kluane Tribal Council Burwash Landing YT	59,048
Kluskus Band Quesnel BC	88,480
Kwakiutl Band Port Hardy BC	86,119
Kwanlin Dun Indian Band Whitehorse YT	225,963
Kwicksutaineuk Ah Kwaw Ah Mish Band Simoon Sound BC	81,973
La Romaine Band La Romaine Que	247,237
Lac La Croix Band Fort Francis Ont	135,139
Lac Seul Band Hudson Ont	357,081
Lac Simon Band Lac Simon Que	237,077
Lakalzap Band Greenville BC	214,399
Lake Babine Band Burns Lake BC	322,578
Lake Manitoba Band Vogar Man	164,931
Lake St Martin Band Gypsumville Man	222,268
Landsdowne House Band Pickle Lake Ont	134,000
Lax Kw Alaams Band Port Simpson BC	329,533
Lennox Island Band of Indians Lennox Island PEI	150,096
Lesser Slave Lake Indian Regional Council Band Slave Lake Alta	1,174,172
Liard Indian Band Watson Lake YT	182,915
Liard Indian Reserve #3 Watson Lake YT	103,753
Lillooet Band Lillooet BC	61,723
Little Black Bear Band Goodeve Sask	98,798
Little Black River Band O'Hanley Man	130,284
Little Grand Rapids Band Little Grand Rapids Man	296,885
Little Pine Band Paynton Sask	208,466
Little Red River Band High Level Alta	366,908
Little Salmon/Carmacks Indian Band Carmacks YT	114,115
Little Saskatchewan Band Gypsumville Man	156,154
Little Shuswap Band Chase BC	104,053
Long Lake 58 Band Long Lac Ont	176,629
Long Lake 77 Band Long Lac Ont	88,953
Long Plain Band Edwin Man	248,704
Long Point Band Council Winneway River Que	158,945
Louis Bull Band Hobbema Alta	99,647
Lower Kootenay Band Creston BC	64,952
Lower Nicola Band Merritt BC	195,412
Lower Similkameen Band Keremeos BC	140,750
Lubicon Lake Band Peace River Alta	104,895
Lutsel K'E Band Council Snowdrift NWT	99,056
Lytton Band Lytton BC	296,692
Makivik Corp Montreal Que	246,750
Makwa Sahgaiehcan Band Loon Lake Sask	198,777
Malahat Band Mill Bay BC	50,823
Manouane Band Manouane Que	227,240
Marten Falls Band Nakina Ont	127,991
Masset Band Masset BC	236,562
Mathias Colomb Band Pukatawagan Man	321,006
Mattagami Band Gogama Ont	60,570
McLeod Lake Band Prince George BC	101,176
Membertou Band of Indians Sydney NS	192,901
Metlakatla Band Prince Rupert BC	123,193
Micmacs of Maria Band Council Maria Que	172,686
Millbrook Band of Indians Truro NS	193,141
Mingan Band Mingan Que	182,608
Mississauga Band Blind River Ont	165,232
Mississauga of the New Credit Band Hagersville Ont	271,852
Mistawasis Band Leask Sask	189,642
Mohawk Council of Kahnawake Kahnawake Que	710,798
Mohawks of the Bay of Quinte Band Deseronto Ont	260,531
Montagnais Lac St-Jean Conseil Pointe-Bleue Que	441,769
Montagnais Les Escoumins Conseil Les Escoumins Que	92,398
Montagnais Pakua Shipi Conseil St Augustin Que	96,209
Montagnais Schefferville Conseil Schefferville Que	321,108
Montagnais Uashat Maliotenam Conseil Sept-Îles Que	423,113
Montana Band Hobbema Alta	84,823
Moose Deer Point Band Mactier Ont	91,602
Moose Factory Band Moose Factory Ont	551,344
Moose Lake Band Moose Lake Man	168,764
Moose Woods Band Saskatoon Sask	80,856
Moosomin Band Cochin Sask	167,408
Moravian of the Thames Band Thamesville Ont	167,876
Moricetown Band Moricetown BC	203,776
Mosquito Band Cando Sask	165,790
Mount Currie Band Mount Currie BC	331,706
Mohawk Council of Akwesasne Band Cornwall Ont	428,895
Muncey of the Thames Band Muncey Ont	88,648
Muscowpetung Band Edenwold Sask	144,480
Muskeg Lake Band Leask Sask	159,929
Muskowekwan Band Lestock Sask	159,820
Muskrat Dam Band Pickle Lake Ont	120,496
Musqueam Band Vancouver BC	204,701
Na-Cho Ny'A'K Dun Mayo YT	94,005
Naicatchewenin Band Devlin Ont	92,806
Nanaimo Band Nanaimo BC	185,658
Nanoose Band Lantzville BC	56,249
Natashquan Band Natashquan Que	276,209
Nation Huronne Wendat Conseil Village des Hurons Que	308,602
Nazko Band Quesnel BC	103,600
Necoslie Band Fort St James BC	227,735
Nee Tahi Buhn Band Burns Lake BC	52,943

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Nelson House Band Nelson House Man	413,478
Nemaiah Valley Band Nemaiah Valley BC	122,266
Neskainlith Band Chase BC	128,424
New Post Band Cochrane Ont	75,921
Nicickousemenecaning Band Fort Francis Ont	79,133
Nicomen Band Lytton BC	58,992
Nikaneet Band Maple Creek Sask	75,184
Nimpkish Band Alert Bay BC	329,021
Nipissing Band Sturgeon Falls Ont	197,868
Nooaitch Band Merritt BC	77,613
North Caribou Lake Band Weagamow Lake Ont	225,185
North Spirit Lake Band North Spirit Lake Ont	120,164
North Thompson Band Barriere BC	158,662
Northlands Band Lac Brochet Man	247,048
Northwest Angle 33 Band Angle Inlet Minn USA	103,980
Northwest Angle 37 Band Sioux Narrows Ont	78,333
Norway House Band Norway House Man	389,569
Nut Lake Band Rose Valley Sask	195,977
Nuu Chah Nulth Tribal Council Port Alberni BC	1,295,400
O'Chiese Band Rocky Mountain Alta	186,863
Oak Lake Band Pipestone Man	136,428
Obedjiwan Band Roberval Que	223,966
Ochapowace Band Broadview Sask	200,342
Odanak Band Odanak Que	125,065
Ohiaht Band Bamfield BC	89,003
Ojibway of Onegamin Band Nestor Falls Ont	169,486
Okanagan Band Vernon BC	287,623
Okanese Band Balcarres Sask	117,042
Old Crow Indian Band Old Crow YT	185,819
One Arrow Band Batoche Sask	158,598
Oneidas of the Thames Band Southwold Ont	285,208
Onion Lake Band Lloydminster Sask	384,475
Oromocto Band of Indians Oromocto NB	133,078
Osnaburg Band Osnaburg Ont	222,970
Osoyoos Band Oliver BC	127,534
Oweekeno Band Port Hardy BC	99,612
Oxford House Band Oxford House Man	328,246
Pabineau Band of Indians Bathurst NB	57,901
Pacheenaht Band Port Renfrew BC	51,674
Parry Island Band Parry Sound Ont	141,753
Pasqua Band Fort Qu'Appelle Sask	195,125
Paul Band Duffield Alta	196,394
Pauquachin Band Brentwood Bay BC	77,733
Pavillon Band Cache Creek BC	97,844
Pays Plat Indian Band Schreiber Ont	59,043
Peepeekisis Band Balcarres Sask	196,316
Peguis Band Hodgson Man	429,162
Peigan Band Brocket Alta	403,826
Pelican Lake Band Leoville Sask	160,222
Penelakut Band Chemainus BC	137,900
Penticton Band Penticton BC	156,706
Piapot Band Cupar Sask	202,014
Pic Heron Bay Indian Band Heron Bay Ont	142,333
Pic Morbert Indian Band Morbert Ont	130,828
Pictou Landing Band of Indians Pictou Landing NS	140,684
Pikangikum Band Pikangikum Ont	334,537
Pine Creek Band Camperville Man	266,870
Police Amerindienne Conseil Pointe-Bleue Que	308,600
Poorman Band Quinton Sask	261,018
Poplar Hill Band Poplar Hill Ont	76,050
Poplar River Band via Negginan Man	216,604
Poundmaker Band Cutknife Sask	174,631
Prophet River Band Fort Nelson BC	88,385
Quatsino Band Coal Harbour BC	102,566
Quesnel Band Quesnel BC	55,609
Rainy River Band Emo Ont	153,028
Rat Portage Band Kenora Ont	122,697
Red Bank Band of Indians Red Bank NB	180,184
Red Pheasant Band Cando Sask	171,961
Red Rock Indian Band Nipigon Ont	103,533
Red Sucker Lake Band Red Sucker Lake Man	219,918
Restigouche Band Council Restigouche Que	378,383
River Desert Band Council Maniwaki Que	339,566
Rocky Bay Indian Band MacDiarmid Ont	141,695
Rolling River Band Erickson Man	148,921
Roseau River Band Ginew Man	254,648
Ross River Indian Band Ross River YT	151,287
Sachigo Lake Band Sachigo Lake Ont	188,865
Saddle Lake Band Saddle Lake Alta	447,049
Sakimay Band Grenfell Sask	158,125
Samson Band Hobbema Alta	204,978
Sandy Bay Band Marius Man	322,394
Sandy Lake Band Sandy Lake Ont	390,057
Sarcee Band Calgary Alta	207,993
Saugeen Band Southhampton Ont	230,718
Saulteau Band Chetwynd BC	109,253
Seabird Island Band Agassiz BC	184,292
Seine River Band Mine Centre Ont	129,459
Selkirk Indian Band Pelly Crossing YT	136,447
Serpent River Band Cutler Ont	147,351
Seton Lake Band Shalath BC	154,583
Shackan Band Merritt BC	89,604
Shamattawa Band Shamattawa Man	240,622
Shawanaga Band Nobel Ont	62,570
Sheguiandah Band Sheguiandah Ont	67,944
Sheshegwaning Band Sheshegwaning Ont	84,216
Shoal Lake 39 Band Kejick Ont	136,882
Shoal Lake 40 Band Kejick Ont	94,484
Shoal River Band Pelican Rapids Man	207,696
Shubenacadie Band of Indians Shubenacadie NS	274,643
Shuswap Band Invermere BC	78,985
Sioux Valley Band Griswold Man	295,502
Siska Band Lytton BC	53,535
Six Nations Council Ohsweken Ont	223,790
Six Nations of the Grand River Band Ohsweken Ont	339,747
Skeetchestn Band Savona BC	91,664
Skidegate Band Queen Charlotte City BC	195,754
Skookumchuck Band Pemberton BC	76,160
Skwah Band Chilliwack BC	87,391
Sliammon Band Powell River BC	147,317
Soda Creek Band Williams Lake BC	72,090
Songhees Band Victoria BC	70,440
Soowahlie Band Vedder Crossing BC	47,363
Spallumcheen Band Enderby BC	207,540
Spanish River Band Massey Ont	304,612
Split Lake Band Split Lake Man	253,171
Squamish Band North Vancouver BC	270,258
St Mary's Band Cranbrook BC	92,427
St Mary's Band of Indians Fredericton NB	242,321
St Theresa Point Band St Theresa Point Man	347,613
Standing Buffalo Band Fort Qu'Appelle Sask	168,851
Starblanket Band Balcarres Sask	140,796
Stellaquo Band Fraser Lake BC	101,162
Stone Band Hanceville BC	102,531
Stoney Band Morley Alta	351,174
Stony Creek Band Vanderhoof BC	182,973
Stuart-Trembleur Lake Band Fort St James BC	228,794
Sturgeon Lake Band Spruce Home Sask	259,434
Sucker Creek Band Little Current Ont	139,041
Sumas Band Abbotsford BC	76,618
Summer Beaver Band Pickle Lake Ont	136,000
Sunchild Band Rocky Mountain House Alta	200,934
Swan Lake Band Swan Lake Man	160,043
Tahltan Band Telegraph Creek BC	137,906
Takla Lake Band Fort St James BC	198,745
Taku River Tlingits Atlin BC	79,947
Tallcree Band Ft Vermilion Alta	160,087
Temagami Band Temagami Ont	96,495
Teslin Indian Band Teslin YT	97,375
The Pas Band The Pas Man	339,340
Timiskaming Band Council Notre Dame du Nord Que	156,448
Tobacco Plains Band Grasmere BC	60,940
Tobique Band of Indians Perth-Andover NB	358,916
Toosey Band Riske Creek BC	74,597
Tsartlip Band Brentwood Bay BC	136,461
Tsawataineuk Band Kingcome Inlet BC	149,697
Tsawout Band Saanichton BC	114,417
Tsawwassen Band Delta BC	52,149

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
Tseycum Band Sidney BC	45,932
Turnor Lake Band Turnor Lake Sask	95,507
Tzeachten Band Sardis BC	53,657
Ulkatcho Band Anaham Lake BC	196,803
United Native Nations #167 Cassiar BC	86,402
Upper Nicola Band Merritt BC	197,168
Valley River Band Roblin Man	137,241
Wabigoon Band Dinorwic Ont	83,471
Wagmatcook Band of Indians Baddeck NS	186,597
Walpole Island Band Wallaceburg Ont	372,986
Wapekeka Band Angling Lake Ont	66,917
Wasagamack Band Wasagamack Man	270,826
Waterhen Band Skownan Man	140,557
Waterhen Lake Band Waterhen Lake Sask	261,092
Waywayseecappo Band Rossburn Man	274,474
Webequie Band Pickle Lake Ont	198,248
West Bay Band Excelsior Ont	265,164
Westbank Band Kelowna BC	174,979
Weymontachie Band Sanmaur Que	255,689
Whe La La U Area Council Alert Bay BC	89,379
White Bear Band Carlyle Sask	252,923
Whitefish Bay Band Pawitik Ont	257,109
Whitefish Lake #128 Band Goodfish Alta	240,000
Whitefish Lake Band Naughton Ont	131,560
Whitefish River Band Birch Island Ont	166,849
Whitesand Indian Band Armstrong Ont	133,574
Whycocomagh Band of Indians Inverness NS	201,820
Wikwemikong Band Wikwemikong Ont	403,723
Williams Lake Band Williams Lake BC	161,804
Winisk Band Peawanuck Ont	156,300
Witchekan Lake Band Spiritwood Sask	120,613
Woodstock Band of Indians Woodstock NB	183,041
Wrigley Dene Band Wrigley NWT	95,122
Wunnummin Lake Band Wunnummin Lake Ont	173,956
Yellowknife 'B' Band Yellowknife NWT	97,849
York Factory Band York Landing Man	187,961
Grants to Miawpukek Indian Band to support designated programs $4,672,616—	
Miawpukek Indian Band Conne River Nfld	4,672,616
Contributions to Indian bands and associations for policy development and consultation $903,882—	
Indian Association of Alberta Calgary Alta	69,048
Kingsclear Band of Indians Fredericton NB	75,000
Native Women's Association of Canada Ottawa Ont	50,000
Shoal Lake 39 Band Kejick Ont	80,000
South East Resource Development Council Corp Winnipeg Man	92,000
Union of Nova Scotia Indians Sydney NS	60,000
Contributions to Indians and Inuit bands, settlements, tribal councils, district councils and other Indian and Inuit communities to facilitate their self-government negotiations $1,308,507—	
Alexander Band Morinville Alta	95,000
Makivik Corp Montreal Que	150,000
Meadow Lake Tribal Council Meadow Lake Sask	75,000
Nishnawbe Aski Nation Toronto Ont	150,000
Prince Albert District Chiefs Council Prince Albert Sask	50,000
Roseau River Band Ginew Man	60,000
Sarcee Band Calgary Alta	77,200
Sechelt Indian Band Sechelt BC	140,000
Swampy Cree Tribal Council Incorporated The Pas Man	112,000
Yellowhead Tribal Council Stony Plain Alta	84,037
Contributions to native claimants for the preparation and submission of claims $4,416,588—	
Aboriginal Council of BC Vancouver BC	420,000
Alliance of Tribal Councils Vancouver BC	130,000
Association of Iroquois & Allied Indians London Ont	180,000
Confederacy of Mainland Micmacs Truro NS	75,000
Conseil Attikamek Montagnais Village des Hurons Que	75,000
Federation of Saskatchewan Indians Regina Sask	500,000
Grand Council Treaty #3 Fort Francis Ont	280,000
Indian Association Alberta Edmonton Alta	425,000
Nishnawbe-Aski Nation Toronto Ont	207,000
Nl'akapxm Nation Tribal Council Lytton BC	100,000
Six Nations Council Okeweken Ont	175,000
Treaty & Aboriginal Rights Research Centre of Man Winnipeg Man	447,900
Treaty 8 Tribal Council Fort St John BC	50,000
Union of BC Indian Chiefs Vancouver BC	317,420
Union of NB Indians Fredericton NB	150,000
Union of NS Indians Sydney NS	75,000
Union of Ontario Indians Toronto Ont	500,000
Contribution to the Cree-Naskapi Commission for monitoring the implementation of the Cree-Naskapi (of Quebec) Act $394,800—	
Cree/Naskapi Commission Ottawa Ont	394,800
Contributions to Indian and Inuit, their bands, settlements and corporations, provinces and other organizations for economic and employment development $58,208,825—	
159131 Canada Fort Frances Ont	75,000
264157 BC Ltd Kamloops BC	60,000
502133 Ontario Limited Fort Frances Ont	521,220
Abegweit Band of Indians Cornwall PEI	50,524
Abenaki Enterprises Ltd Ottawa Ont	50,000
Abenakis Wolinak Band Becancour Que	64,402
Abitibiwinni Band Amos Que	56,617
Aboriginal Peoples Business Association Vancouver BC	57,000
Alberta Indian Agricultural Calgary Alta	847,000
Alexander Band Morinville Alta	128,812
Alexis Band Glenevis Alta	124,955
Alexis Creek Band Chilanko Forks BC	53,000
Algonkians of Golden Lake Golden Lake Ont	73,471
Alkali Lake Band Williams Lake BC	54,200
Anahim Band Alexis Creek BC	97,200
Association of Reser For Imp Soc (Arise) St Thomas Ont	125,000
Attawapiskat Band Attawaspiskat Ont	114,732
Attikamek Montagnais Conseil Village des Hurons Que	309,069
Attikamek Sipi Conseil de la Nation La Tuque Que	192,878
Batchewana Band Sault Ste Marie Ont	64,172
Beaver Lake Band Lac la Biche Alta	169,824
Bella Coola Band Bella Coola BC	127,375
Betsiamites Band Betsiamites Que	163,821
Big Cove Band of Indians Big Cove NB	100,766
Big Trout Lake Band Big Trout Lake Ont	90,465
Bigstone Cree Band Desmarais Alta	102,400
Blackfoot Band Gleichen Alta	571,888
Blood Band Stand Off Alta	477,781
Boyer River Band High Level Alta	50,600
Canadian Council for Native Business Toronto Ont	241,350
Carrier Sekani Tribal Council Prince George BC	170,200
Chemainus Band Ladysmith BC	67,700
Chemawawin First Nation Easterville Man	65,000
Chiefs of Ontario Office Toronto Ont	94,690
Chippewas of Georgina Island Band Sutton West Ont	67,727
Chippewas of Kettle & Stoney Point Band Forest Ont	163,606
Chippewas of Nawash Band Wiarton Ont	73,900
Chippewas of Rama Band Rama Ont	54,747
Chippewas of Sarnia Band Sarnia Ont	105,803
Chippewas of the Thames Band Muncey Ont	70,375
Chisasibi Band Council Chisasibi Que	66,400
Cold Lake First Nations Grand Centre Alta	55,000
Coopérative Alimentaire Pointe Mashteuiatsh Que	64,073
Coqualeetza Education Centre Sardis BC	70,761
Cowichan Band Duncan BC	248,500
Cree Band Fort Chipewyan Alta	82,386
Cree Regional Authority Val d'Or Que	344,320
Cree Trappers Association Val d'Or Que	92,000
Cross Lake Band Cross Lake Man	91,206
Curve Lake Band Curve Lake Ont	89,254
Dakota Ojibway Development Corporation Brandon Man	161,640
Dakota Ojibway Tribal Council Inc Brandon Man	67,265
Dene Tha' Band Chateh Alta	128,000
Enoch Band Winterburn Alta	137,000

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Eskasoni Band of Indians Eskasoni NS	135,978
Federation of Saskatchewan Indians Saskatoon Sask	212,685
Fisher River Band Koostatak Man	65,933
Fort Alexander Band Pine Falls Man	185,058
Fort Chipewyan Band Fort Chipewyan Alta	60,636
Fort Franklin Dene Dev Corp Fort Franklin NWT	70,000
Fort Hope Band Pickle Lake Ont	91,810
Fort Mackay Band Fort McMurray Alta	147,992
Fort McMurray Band Fort McMurray Alta	57,306
Fort William Indian Band Thunder Bay Ont	100,517
Four Band Hobbema Alta	50,000
Fox Lake Enterprises Inc Gillam Man	61,000
Frog Lake Band Heinsburg Alta	71,000
Garden River Band Sault Ste Marie Ont	70,341
Gaspe Band Gaspe Que	79,149
Gitanmaax Band Hazelton BC	59,061
Gitlakdamix Band New Aiyansh BC	106,400
Gitwangak Band Kitwanga BC	78,102
Government of the Northwest Territories Yellowknife NWT	629,900
Grand Lac Victoria Band Louvicourt Que	59,500
Grassy Narrows Band Grassy Narrows Ont	82,769
Haida Tribal Society Massett Haida Gwaii BC	110,000
Heart Lake Band Lac la Biche Alta	57,000
Heiltsuk Band Waglisla BC	304,700
Hiawatha First Nations Keene Ont	698,880
Iliqvik Corporation Que Dorval Que	636,589
Indian Agricultural Program of Ontario Lambeth Ont	200,000
Indian Arts and Crafts of Ontario Toronto Ont	61,000
Indian Association of Alberta Edmonton Alta	54,500
Indian Equity Foundation Edmonton Alta	353,970
Indigenous Survival International Ottawa Ont	150,000
Ingenika Band Prince George BC	69,600
Institut Formation Autochtone Inc Village des Hurons Que	59,050
Interlake Reserves Tribal Council Inc Ashern Man	220,440
Inuvik Native Band Inuvik NWT	57,578
Island Lake Tribal Council Inc Winnipeg Man	108,849
Islington Band Whitedog Ont	62,226
Kahkewistahaw Band Broadview Sask	54,375
Kanesatake Band Council Oka Que	87,072
Kasabonika Lake Band Kasabonika Lake Ont	64,252
Kashechewan Band Kashechewan Ont	56,887
Kativik Regional Development Council Kuujjuaq Que	94,000
Kayahn Air Ltd Trout Lake Ont	50,000
Keewatin Tribal Council Inc Thompson Man	455,461
Kehewin Band Bonnyville Alta	151,500
Keyano College Fort McMurray Alta	50,000
Kitamaat Band Kitamaat BC	93,100
Kitasoo Band Klemtu BC	99,100
Kitwancool Band Kitwanga BC	56,872
La Romaine Band La Romaine Que	105,970
Labrador Inuit Association Nain Nfld	70,000
Lac Seul Band Hudson Ont	52,054
Lac Simon Band Lac Simon Que	56,951
Lakalzap Band Greenville BC	70,400
Lakehead University Thunder Bay Ont	75,333
Lax Kw Alaams Band Port Simpson BC	60,800
Lesser Slave Lake Indian Regional Council Slave Lake Alta	598,000
Liard Valley Band Development Corp Fort Liard NWT	177,920
Little Red River Band High Level Alta	125,620
Lubicon Lake Band Peace River Alta	50,000
Lytton Band Lytton BC	97,851
MacKenzie Delta Regional Council Inuvik NWT	108,000
Mahemigew Lennox Island PEI	75,000
Manitoba Indian Agricultural Program Inc Winnipeg Man	2,524,107
Manitoba Indian Education Authority Association Winnipeg Man	98,000
Masset Band Masset BC	52,400
Mathias Colomb Band Pukatawagan Man	80,188
Meadow Lake District Chiefs Meadow Lake Sask	463,500
Micmacs of Maria Band Council Maria Que	52,100
Mingan Band Mingan Que	407,316
Mississauga of the New Credit Band Hagersville Ont	78,270
Mistassini Band Council Chibougamau Que	192,100
Mistawasis Band Leask Sask	55,300
Mohawk Council of Akwesasne Band Cornwall Ont	81,974
Mohawk Council of Kahnawake Kahnawake Que	542,960
Mohawks of the Bay of Quinte Band Deseronto Ont	136,992
Montagnais Lac St-Jean Conseil Pointe-Bleue Que	330,156
Montagnais Les Escoumins Conseil Les Escoumins Que	197,220
Montagnais Pakua Shipi Conseil St-Augustin Que	51,700
Montagnais Schefferville Conseil Schefferville Que	101,854
Montagnais Uashat Maliotenam Conseil Sept-Îles Que	193,388
Moose Factory Band Moose Factory Ont	192,496
Moose Lake Band Moose Lake Man	55,880
Moravian of the Thames Band Thamesville Ont	65,724
Moricetown Band Moricetown BC	59,547
Mount Currie Band Mount Currie BC	63,063
Muncey of the Thames Band Muncey Ont	140,043
Musqueam Band Vancouver BC	54,550
Nagwagano Native Development Ont	64,000
Nanaimo Band Nanaimo BC	79,300
Naskapi Development Corporation Schefferville Que	65,000
Natashquan Band Natashquan Que	86,153
Nation Huronne Wendat Conseil Village des Hurons Que	349,002
National Indian Arts and Crafts Ottawa Ont	3,123,000
Native Brotherhood of BC Vancouver BC	118,000
Native Economic Developers Association Calgary Alta	88,400
Native Education Centre Vancouver BC	117,750
Necoslie Band Fort St James BC	52,000
Nicola Valley Indian Dev Corp Merritt BC	113,087
Nimpkish Band Alert Bay BC	123,600
Nipissing Band Sturgeon Falls Ont	50,000
Nisga A Tribal Council New Aiyansh BC	50,000
Nishnawbe Aski Development Corp Toronto Ont	200,000
North Caribou Lake Band Wenigamow Lake Ont	118,040
North Coast Tribal Council Prince Rupert BC	762,300
Northbridge Industries Inc Lloydminster Sask	126,300
Northern Flood Committee Inc Winnipeg Man	648,327
Northern Manitoba Native Lodges Inc Winnipeg Man	100,000
Northern Nishnawbe Education Council Sioux Lookout Ont	67,899
Northern Ontario Native Women's Association Thunder Bay Ont	60,000
Norway House Band Norway House Man	147,224
Nuni Ye Fort Resolution NWT	55,000
Nuu Chah Nulth Tribal Council Port Alberni BC	550,800
O'Chiese Band Rocky Mountain House Alta	60,900
Ochapowace Band Broadview Sask	76,000
Odanak Band Odanak Que	104,986
Ojibway Resorts Ltd Thunder Bay Ont	55,000
Okanagan Band Vernon BC	80,492
Oneidas of the Thames Band Southwold Ont	192,855
Ontario Indian Wild Rice Development Corp Fort Frances Ont	210,000
Opasquiak Educational Authority Inc The Pas Man	74,225
Osoyoos Band Oliver BC	74,973
Parks Canada Toronto Ont	100,000
Paul Band Duffield Alta	70,000
Peguis Bank Hodgson Man	165,859
Peguis Development Corp Hodgson Man	50,000
Peigan Band Brocket Alta	141,000
Pic Heron Bay Development Corp Heron Bay Ont	60,000
Pikangikum Band Pikangikum Ont	92,876
Prince Albert District Chiefs Management Co Prince Albert Sask	242,105
Pro Nakota Development Ltd Kisbey Sask	60,000
Rat Portage Band Kenora Ont	116,341
Red Rock Indian Band Nipigon Ont	58,844
Restigouche Band Council Restigouche Que	259,471
River Desert Band Council Maniwaki Que	162,223
Sachigo Lake Band Sachigo Lake Ont	59,497
Saddle Lake Band Saddle Lake Alta	230,900
Sandy Bay Band Marius Man	99,543
Sandy Lake Band Sandy Lake Ont	64,660
Sarcee Band Calgary Alta	109,607
Saskatchewan Indian Agriculture Program Regina Sask	2,427,500
Saskatchewan Indian Community College Saskatoon Sask	573,900
Saskatchewan Indian Equity Foundation Regina Sask	150,000
Saskatoon District Chiefs Dev Corp Saskatoon Sask	75,000
Saugeen Band Southampton Ont	77,631

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Sauteaux Band Cochin Sask	55,000
Serpent River Band Cutler Ont	75,400
Shoal Lake 40 Band Kejick Ont	144,251
Shubenacadie Band of Indians Shubenacadie NS	54,802
Sioux Valley Band Griswold Man	78,314
Six Nations of the Grand River Band Ohsweken Ont	288,895
Southeast Development Corporation Winnipeg Man	52,000
Southeast Resource Development Council Corp Winnipeg Man	229,570
St Theresa Point Band St Theresa Point Man	78,908
Sto Lo Tribal Council Sardis BC	84,075
Stoney Band Morley Alta	267,200
Stoney Creek Elders Cultural Society Vanderhoof BC	67,200
Sunchild Band Rocky Mountain House Alta	67,500
Swampy Cree Tribal Council Inc The Pas Man	130,097
Tahltan Band Terrace BC	51,800
Tahltan Tribal Council Dease Lake BC	147,300
Tallcree Band Fort Vermilion Alta	55,200
The Treasurer of Ontario Toronto Ont	250,591
Tobique Band of Indians Perth NB	146,082
Tommy Cain Elijah Watt and Joshua Annanack Ste Foy Que	76,300
Touchwood File Hills Qu'Appelle District Chiefs Fort Qu'Appelle Sask	216,000
Treaty 8 Tribal Association Fort St John BC	76,900
Tsartlip Band Brentwood Bay BC	50,300
Tsawwassen Band Delta BC	55,856
Ulkatcho Band Anaham Lake BC	82,300
Umiujaq Retail et Service Umiujaq Que	121,000
Wahgoshig Band Cochrane Ont	78,000
Walpole Island Band Wallaceburg Ont	251,474
Waskaganish Band Council Waskaganish Que	59,000
Waswanipi Apit See Win Waswanipi Que	80,000
Waswanipi Band Council Waswanipi River Que	86,200
West Region Tribal Council Inc Dauphin Man	217,166
Western Indian Agricultural Corp Vancouver BC	753,000
Whitefish Bay Band Pawitik Ont	165,216
Whitefish Lake Band #128 Goodfish Alta	111,644
Whitefish River Band Birch Island Ont	77,000
Whitesand Indian Band Armstrong Ont	56,000
Whycocomagh Band of Indians Inverness NS	51,160
Wikwemikong Development Wikwemikong Ont	132,814
Windigo Area Tribal Council Sioux Lookout Ont	625,341
Yellowhead Tribal Development Corp Spruce Grove Alta	96,200
Yukon Indian Development Corp Whitehorse YT	200,000

Contribution for summer challenges $12,100

Contributions to Indian bands for land selection $1,115,637—

Northern Flood Committee Inc Winnipeg Man	1,015,637

Contributions to commissions for investigation, negotiation, and mediation of Indian and Inuit claims and grievances $175,294

Contributions to Indian bands for land and estates management $6,049,986—

Blood Band Stand Off Alta	105,000
Federal Environmental Assessment Review Office Ottawa Ont	83,000
Flying Dust Band Meadow Lake Sask	55,000
Minister of Finance Victoria Victoria BC	569,682
Province of Alberta Edmonton Alta	57,593
Province of Manitoba Winnipeg Man	470,932
Province of Saskatchewan Regina Sask	2,621,837

Contributions to Indian bands for membership administration $1,380,516

Contributions to individuals, Indian bands and associations for the funding of Indian test cases $2,711,269—

Alliance of Tribal Councils Vancouver BC	322,000
Delgam Uukw (Gitksan) Vancouver BC	2,127,875

Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for educational services and support $357,994,051—

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Abegweit Band of Indians Cornwall PEI	210,352
Abitibiwinni Band Amos Que	765,299
Adams Lake Band Chase BC	115,585
Afton Band of Indians Afton NS	256,342
Ahtahkakoop Band Shell Lake Sask	2,279,092
Alderville Indian Band Roseneath Ont	174,600
Alexander Band Morinville Alta	1,540,596
Alexis Band Glenevis Alta	268,379
Alexis Creek Band Chilanko Forks BC	115,763
Algonkians of Golden Lake Golden Lake Ont	448,755
Alkali Lake Band Williams Lake BC	394,162
Alberta School for the Deaf Edmonton Alta	126,705
Anaham Band Alexis Creek BC	312,717
Anspayaxw School Society Hazelton BC	493,738
Antigonish District School Board Antigonish NS	83,322
Arcola School Division Arcola Sask	115,301
Athol Murray College of Notre Dame Wilcox Sask	104,702
Atlantic Provinces Special Authority Amherst NS	107,080
Attawapiskat Band Attawapiskat Ont	970,675
Attikamek Sipi Conseil de la Nation La Tuque Que	240,342
Balcarres School Division No 87 Balcarres Sask	278,347
Barriere Lake Band Council Rapid Lake Que	612,125
Batchewana Band Sault Ste Marie Ont	549,544
Battleford's Treaty No 6 Tribal Council North Battleford Sask	328,800
Beardy's Band Duck Lake Sask	975,725
Beardys Band Duck Lake Sask	975,725
Bearskin Lake Band Bearskin Lake Ont	151,296
Beausoleil Indian Band Penetanguishene Ont	580,070
Beaver Lake Band Lac la Biche Alta	392,235
Bella Bella Community School Waglisla BC	1,026,678
Bella Bella Community School Society Waglisla BC	199,800
Bella Coola Band Bella Coola BC	664,939
Berens River Band Berens River Man	1,466,400
Betsiamites Band Betsiamites Que	2,286,286
Big C Band La Loche Sask	474,800
Big Cove Band of Indians Big Cove NB	1,401,612
Big Grassy Band Morson Ont	414,039
Big Island Band Morson Ont	90,961
Big River Band Debden Sask	363,980
Big Trout Lake Band Big Trout Lake Ont	870,239
Biggar School Division Biggar Sask	427,763
Bigstone Cree Band Desmarais Alta	343,287
Birdtail River School Division Crandal Man	278,055
Birdtail Sioux Band Beulah Man	204,949
Black Lake Band Black Lake Sask	1,121,800
Blackfoot Band Gleichen Alta	238,500
Blood Band Stand Off Alta	541,500
Blood Bus Co-op Lethbridge Alta	1,989,924
Bloodvein Band Bloodvein Man	651,849
Blue Quills Native Education Centre St Paul Alta	818,768
Blue Quills Native Education Centre St Paul Alta	758,979
Blueberry River Band Buick BC	206,200
Board of Education City of London London Ont	1,007,684
Bonaparte Band Cache Creek BC	98,719
Brant Board of Education Brant Ont	463,992
Broadview School Division Broadview Sask	547,329
Brokenhead Band Scanterbury Man	284,817
Brunswick House Band Chapleau Ont	161,544
Buffalo River Band Buffalo River Sask	219,400
Burnt Church Band of Indians Legaceville NB	1,083,151
C S de L'Industrie Joliette Que	337,184
C S de Val d'Or Val d'Or Que	1,126,800
C S Deux Montagnes St Joseph du Lac Que	70,036
C S Du Littoral Sept-Îles Que	511,648
C S Lac Témiscamingue Ville Marie Que	313,561
C S Laurenval Laval Que	245,774
C S Miguasha Carleton NB	92,945
C S Moyenne Côte Nord Havre St-Pierre Que	257,688
C S R Gaspésie New Carlisle Que	205,700
C S R La Vérendrye Val d'Or Que	176,432
C S Sept-Îles Sept-Îles Que	85,214
Calgary Board of Education Calgary Alta	621,795
Calgary Catholic Board of Education Calgary Alta	797,508
Campbell River Band Campbell River BC	52,852

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Canim Lake Band 100 Mile House BC	505,195
Canoe Creek Band Dog Creek BC	85,000
Canoe Lake Band Canoe Narrows Sask	268,000
Canora School Division Canora Sask	51,444
Canyon City Band Terrace BC	52,131
Cape Mudge Band Quathiaski Cove BC	57,340
Cardston School Division Cardston Alta	2,711,577
Carrier Sekani Tribal Council Prince George BC	204,800
Carry the Kettle Band Sintaluta Sask	59,840
Cat Lake Band Cat Lake Ont	75,755
Central Algoma Board of Education Algoma Ont	50,721
Chapel Island Band of Indians St Peters NS	503,540
Chapleau Ojibway Band Chapleau Ont	61,065
Chehalis Band Agassiz BC	551,232
Chemainus Band Ladysmith BC	318,736
Chemawawin Educational Authority Inc Easterville Man	855,733
Chilliwack Area Indian Council Chilliwack BC	83,750
Chippewas of Georgina Island Band Sutton West Ont	244,160
Chippewas of Kettle & Stoney Point Band Forest Ont	218,021
Chippewas of Nawash Band Wiarton Ont	536,049
Chippewas of Rama Band Rama Ont	468,750
Chippewas of Sarnia Band Sarnia Ont	280,907
Chippewas of the Thames Band Muncey Ont	553,825
Colchester County District School Board Truro NS	708,119
Cold Lake First Nations Band Grand Centre Alta	139,000
Coldwater Band Merritt BC	339,347
Columbia Lake Band Windermere BC	50,561
Conseil Écoles Séparées Catholiques Témiscamingue New Liskeard Que	88,587
Constance Lake Band Calstock Ont	1,358,159
Coqualeetz Education Centre Sardis BC	67,000
Cote Band Kamsack Sask	189,108
Couchiching Band Fort Frances Ont	229,458
Council for Yukon Indians Whitehorse YT	141,660
County of Lac Ste Anne Sangudo Alta	458,783
County of Newel Brooks Alta	240,797
County of Parkland Stony Plain Alta	1,536,510
County of Ponoka Ponoka Alta	1,265,222
County of Smokey Lake Smokey Lake Alta	308,765
County of St Paul St Paul Alta	2,063,966
County of Vulcan Arrowwood Alta	363,132
County of Wetaskiwin Wetaskiwin Alta	669,223
County of Wheatland Strathmore Alta	923,693
Cowessess Band Broadview Sask	1,458,618
Cowichan Band Duncan BC	914,372
Crane River Band Crane River Man	238,131
Cree Band Fort Chipewyan Alta	74,294
Cross Lake Band Cross Lake Man	1,004,774
Cumberland House Band Cumberland House Sask	262,755
Cupar School Division No 28 Cupar Sask	626,748
Curve Lake Band Curve Lake Ont	749,715
Dakota Ojibway Tribal Council Inc Brandon Man	114,764
Dakota Plains Band Griswold Man	181,957
Dakota Tipi Band Portage La Prairie Man	190,060
Damien Manybears Cluny Alta	57,752
Dauphin River School Division Dauphin Man	214,712
Dauphin-Ochre School Area #1 Dauphin Man	89,174
Deer Lake Band Deer Lake Ont	220,322
Dene Tha Band Chateh Alta	756,023
Desolation Sound Tribal Council Powell River BC	142,873
Dokis Band Monetville Ont	284,233
Douglas Band Mission BC	60,494
Eagle Lake Band Eagle River Ont	347,961
Ebb & Flow Band Ebb & Flow Man	211,181
Edmonton Public School Board Edmonton Alta	73,740
Eel Ground Band of Indians Newcastle NB	176,700
Eel River Band of Indians Dalhousie NB	149,434
English River Band Patuanak Sask	283,816
Enoch Band Winterburn Alta	162,187
Eskasoni Band of Indians Eskasoni NS	3,155,051
Exshaw School District Exshaw Alta	908,664
Federation of Saskatchewan Indians Saskatoon Sask	376,800
First Nations Technical Institute Deseronto Ont	222,774
Fisher River Band Koostatak Man	1,406,461
Flying Dust Band Meadow Lake Sask	532,060
Fond Du Lac Band Prince Albert Sask	850,560
Foothills School Division Calgary Alta	208,614
Fort Albany Band Fort Albany Ont	205,762
Fort Alexander Band Pine Falls Man	2,269,834
Fort Babine Education Society Smithers BC	152,200
Fort Churchill Band God's River Man	53,155
Fort Frances Rainy River Board of Education Emo Ont	996,634
Fort Hope Band Pickle Lake Ont	565,189
Fort Nelson Band Fort Nelson BC	215,900
Fort Severn Band Fort Severn Ont	68,431
Fort Vermilion School District Fort Vermilion Alta	1,774,890
Fort Ware Band MacKenzie BC	64,100
Fort William Indian Band Thunder Bay Ont	595,189
Fountain Band Lillooet BC	91,476
Four Bands of Hobbema Hobbema Alta	290,159
Fox Lake Band Gillam Man	417,240
Fraser Lake Band Fort Fraser BC	54,600
Frog Lake Band Heinsburg Alta	1,030,399
Frontier School Division #48 Winnipeg Man	8,593,577
Ft McMurray Roman Catholic Separate School District Ft McMurray Alta	114,329
Ft McMurray School District Ft McMurray Alta	59,435
Garden Hill Band Island Lake Man	238,726
Garden River Band Sault Ste Marie Ont	1,128,112
Geraldton Board of Education Geraldton Ont	107,988
Gibson Indian Band Bala Ont	135,670
Gitanmaax Band Hazelton BC	84,826
Gitlakdamix Band New Aiyansh BC	98,957
Gitsegukla Band South Hazelton BC	343,490
Gitsegukla Band Council South Hazelton BC	81,729
Gitwangak Band Kitwanga BC	223,974
Glen Avon Protestant School Division St Paul Alta	193,367
God's Lake Band God's Lake Narrows Man	361,273
God's River Band God's River Man	60,623
Gordon Band Punnichy Sask	279,332
Government of British Columbia Victoria BC	147,146
Grand Rapids Band Grand Rapids Man	144,922
Grassy Narrows Band Grassy Narrows Ont	529,208
Grenfell School Division Grenfell Sask	117,338
Gull Bay Indian Band Armstrong Ont	174,990
Gwa Sala Nakwaxda Xw Tsulquate Band Port Hardy BC	289,592
Hagwilget Band New Hazelton BC	53,050
Haldimand Board of Education Cayuga Ont	1,972,470
Halfway River Band Wonowon BC	61,800
Hartley Bay Band Hartley Bay BC	86,313
Hastings County Board of Education Belleville Ont	549,270
Heart Lake Band Lac la Biche Alta	248,361
Henvey Inlet Band Pickerel Ont	52,742
Heron Bay Indian Band Heron Bay Ont	313,214
Hiawatha First Nations Keene Ont	171,420
Hobbema Transport Ltd Hobbema Alta	1,283,765
Hollow Water Band Wanipigow Man	90,641
Houle Cardinal Bus Lines St Paul Alta	570,471
Indian Birch Band Birch River Man	226,131
Indian Head School Division Indian Head Sask	706,827
Indian Island Band of Indians Rexton NB	53,810
Indian Way School Kahnawake Que	93,910
Ingenika Band Prince George BC	127,100
Interlake Tribal Division For Schools Inc Ashern Man	2,021,521
Intermountain School Division Grandview Man	171,623
Iskut Band Iskut BC	133,383
Island Lake Band Loon Lake Sask	684,598
Island Lake Tribal Council Inc Winnipeg Man	1,695,387
Islington Band Whitedog Ont	984,251
Jackhead Band Dallas Man	342,811
James Smith Band Kinistino Sask	1,351,290
John Smith Band Birch Hills Sask	395,934
Joseph Bighead Band Pierceland Sask	831,800
Kahkewistahaw Band Broadview Sask	371,489
Kamloops Band Kamloops BC	143,188
Kamsack School Division Kamsack Sask	1,016,222
Kanesatake Band Council Oka Que	303,731
Kasabonika Lake Band Kasabonika Lake Ont	143,023

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Kashechewan Band Kashechewan Ont	712,253
Keeseekoose Band Kamsack Sask	241,300
Keeseekoowenin Band Elphinstone Man	555,705
Keewatin Tribal Council Inc Thompson Man	2,204,907
Kehewin Band Bonnyville Alta	1,158,600
Kelsey School Division #45 The Pas Man	1,040,597
Kenora Board of Education Kenora Ont	512,419
Kenora District R C S S Board Kenora Ont	500,951
Kent County Board of Education Chatham Ont	1,009,351
Kilkenny District School Area Nakina Ont	277,759
Kincolith Band Kincolith BC	219,224
Kingfisher Lake Band Kingfisher Lake Ont	66,918
Kings County School Board Kentville NS	54,854
Kingsclear Band of Indians Fredericton NB	126,640
Kinistino Band Chagoness Sask	428,976
Kipawa Band Council Temiscaming Que	93,160
Kitamaat Band Kitamaat BC	307,350
Kitasoo Band Klemtu BC	248,354
Kitkatla Band Kitkatla BC	50,557
Kitwancool Band Kitwanga BC	550,994
Kluskus Band Quesnel BC	153,634
Kwanlin Dun Indian Band Whitehorse YT	84,455
La Romaine Band La Romaine Que	655,000
Lac la Biche School Division Lac la Biche Alta	109,025
Lac la Croix Band Fort Frances Ont	177,060
Lac la Hache Band Wollaston Sask	60,800
Lac la Ronge Band Lac la Ronge Sask	3,148,525
Lac Seul Band Hudson Ont	222,723
Lac Simon Band Lac Simon Que	611,715
Lakalzap Band Greenville BC	86,596
Lake Babine Band Burns Lake BC	593,600
Lake Manitoba Band Vogar Man	1,174,580
Lake St Martin Band Gypsumville Man	288,179
Lakehead Board of Education Thunder Bay Ont	89,463
Lakehead District R C S S Board Thunder Bay Ont	106,967
Lakeland Public School Division Bonnyville Alta	173,487
Lambton County Board of Education Lambeth Ont	2,167,842
Larry Winnipeg Gleichen Alta	67,065
Last Mountain School Division Govan Sask	1,136,029
Lax Kw Alaams Band Port Simpson BC	222,919
Lennox Island Band of Indians Lennox Island PEI	332,755
Lesser Slave Lake Indian Regional Council Slave Lake Alta	8,195,401
Lethbridge Roman Catholic Separate Sch Div Lethbridge Alta	117,664
Lethbridge School Division Lethbridge Alta	188,631
Lillooet District Indian Council Lillooet BC	140,138
Little Black Bear Band Goodeve Sask	200,709
Little Black River Band O'Hanley Man	63,591
Little Grand Rapids Band Little Grand Rapids Man	176,277
Little Pine Band Paynton Sask	585,026
Little Red River Band High Level Alta	2,022,660
Little Red River Board of Education High Level Alta	640,089
Little Saskatchewan Band Gypsumville Man	178,703
Long Lake 58 Band Long Lac Ont	525,610
Long Lake 77 Band Long Lac Ont	364,033
Long Plain Band Edwin Man	1,233,400
Loretta Doore Cuny Alta	115,064
Lower Kootenay Band Creston BC	75,494
Lower Nicola Band Merritt BC	325,857
Lower Similkameen Band Keremeos BC	76,310
Lytton Band Lytton BC	250,355
Makwa Sahgaiehcan Band Loon Lake Sask	1,205,332
Manitoba Indian Education Association Inc Winnipeg Man	248,396
Mannawannis Private School St Paul Alta	196,663
Manouane Band Manouane Que	529,826
Maple Creek School Division Maple Creek Sask	105,101
Mario Waterchief Gleichen Alta	75,746
Masset Band Masset BC	134,035
Mattagami Band Gogama Ont	117,832
Maynard Metchewais Grand Centre Alta	122,348
Meadow Lake District Chiefs Meadow Lake Sask	1,116,800
Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask	1,710,442
Melville Comprehensive School Melville Sask	111,698
Melville School Division Melville Sask	57,424
Membertou Band of Indians Sydney NS	694,737
Micmacs of Maria Band Council Maria Que	455,759
Middlesex County Board of Education London Ont	357,575
Millbrook Band of Indians Truro NS	417,542
Minister of Finance Prov of BC Victoria BC	31,021,905
Mine Centre Dist School Mine Centre Ont	351,040
Mingan Band Mingan Que	150,878
Minister of Finance Prov of NB Fredericton NB	3,584,411
Mississauga Band Blind River Ont	342,084
Mississauga of the New Credit Band Hagersville Ont	228,465
Mistawasis Band Leask Sask	1,007,319
Mohawk Council of Akwesasne Band Cornwall Ont	1,832,291
Mohawk Council of Kahnawake Kahnawake Que	3,802,297
Mohawks of the Bay of Quinte Band Deseronto Ont	546,270
Montagnais Lac St Jean Conseil Pointe Bleue Que	2,734,276
Montagnais Les Escoumins Conseil Les Escoumins Que	252,521
Montagnais Schefferville Conseil Schefferville Que	786,180
Montagnais Uashat Maliotenam Conseil Sept Iles Que	2,705,909
Montana Adventist School Lacombe Alta	185,279
Montreal Lake Band Prince Albert Sask	1,329,020
Moose Deer Point Band Mactier Ont	264,300
Moose Factory Band Moose Factory Ont	2,999,887
Moose Lake Band Moose Lake Man	285,217
Moose Woods Band Saskatoon Sask	237,046
Moosomin Band Cochin Sask	358,673
Moravian of the Thames Band Thamesville Ont	178,239
Moricetown Band Moricetown BC	716,781
Mosquito Band Cando Sask	155,088
Mount Currie Band Mount Currie BC	985,030
Muskeg Lake Band Leask Sask	496,680
Muskegog Cree Council Moose Factory Ont	324,906
Muskowekwan Education Centre Lestock Sask	1,116,460
Muskrat Dam Band Pickle Lake Ont	145,726
Musqueam Band Vancouver BC	143,586
Naicatchewenin Band Devlin Ont	135,693
Nanaimo Band Nanaimo BC	110,429
Natashquan Band Natashquan Que	283,402
Nation Huronne Wendat Conseil Village des Hurons Que	850,101
Nazko Band Quesnel BC	68,308
Necoslie Band Fort St James BC	439,900
Nelson House Education Authority Inc Nelson House Man	2,366,425
Nemaiah Valley Band Nemaiah Valley BC	111,549
New Post Band Cochrane Ont	77,157
Nicickousemenecaning Band Fort Frances Ont	304,848
Nimpkish Band Alert Bay BC	574,723
Nipigon Red Rock Board of Education Nipigon Ont	219,010
Nipissing Band Sturgeon Falls Ont	750,006
Nipissing Board of Education Nipissing Ont	330,994
Nooaitch Band Merritt BC	80,196
North Battleford Catholic School North Battleford Sask	285,178
North Battleford School Division North Battleford Sask	439,946
North Caribou Lake Band Weagamow Lake Ont	152,612
North Coast Tribal Council Prince Rupert BC	51,828
North of Superior District RCSS Board Thunder Bay Ont	514,099
North Thompson Band Barriere BC	79,695
Northern District School Area Thunder Bay Ont	86,877
Northern Light School Division Spiritwood Sask	2,918,461
Northern Nishnawbe Education Council Sioux Lookout Ont	2,392,060
Northland School Division Peace River Alta	6,547,312
Northlands Band Lac Brochet Man	57,173
Northwest Angle 33 Band Angle Inlet Minn USA	209,754
Northwest Angle 37 Band Sioux Narrow Ont	125,994
Norway House Band Norway House Man	3,775,488
Nuu Chah Nulth Tribal Council Port Alberni BC	2,191,600
O'Chiese Band Rocky Mountain House Alta	71,741
Oak Lake Band Pipestone Man	536,133
Obedjiwan Band Roberval Que	345,073
Ochapowace Band Broadview Sask	496,074
Odanak Band Odanak Que	194,637
Ojibways of Onegaming Band Nestor Falls Ont	690,874
Okanagan Band Vernon BC	236,293
Okanagan Indian Educ Resource Society Penticton BC	100,000
Okanese Band Balcarres Sask	171,610
One Arrow Band Lloydminster Sask	395,986

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Oneidas of the Thames Band Southwold Ont	594,676
Onion Lake Band Lloydminster Sask	2,712,561
Ont Native Education Council Toronto Ont	95,000
Opasquiak Educational Authority Inc The Pas Man	1,511,119
Oromocto Band of Indians Oromocto NB	113,765
Osnaburgh Band Osnaburgh Ont	100,944
Osoyoos Band Oliver BC	74,424
Oxford House Band Oxford House Man	301,376
Parry Island Band Parry Sound Ont	389,743
Pasqua Band Fort Qu'Appelle Sask	59,194
Paul Band Duffield Alta	302,695
Pavilion Band Cache Creek BC	91,343
Pays Plat Indian Band Schreiber Ont	54,855
Peepeekisis Band Balcarres Sask	300,976
Peguis Band Hodgson Man	2,676,222
Peigan Band of Edmonton Brocket Alta	563,659
Peigan Board of Education Brocket Alta	1,373,988
Pelican Lake Band Leoville Sask	96,385
Penelakut Band Chemainus BC	131,846
Penticton Band Penticton BC	169,471
Peter Ballantyne Band Pelican Narrows Sask	1,822,094
Piapot Band Cupar Sask	295,813
Pic Mobert Indian Band Mobert Ont	408,732
Pictou District School Board Pictou NS	243,450
Pictou Landing Band of Indians Pictou Landing NS	166,075
Pikangikum Band Pikangikum Ont	352,930
Pincher Creek Roman Catholic School Division Pincher Creek Alta	209,430
Pincher Creek School Division Pincher Creek Alta	549,101
Pine Creek Band Camperville Man	787,478
Ponoka Roman Catholic Separate School Division Ponoka Alta	236,815
Poorman Band Quinton Sask	1,213,825
Poplar Hill Band Poplar Hill Ont	51,141
Poplar River Band via Negginan Man	113,813
Portage La Prairie Division #24 Portage La Prairie Man	66,708
Poundmaker Band Cutknife Sask	517,488
Prince Albert Comprehensive High Prince Albert Sask	473,081
Prince Albert District Chiefs Mgmt Co Ltd Prince Albert Sask	3,661,280
Prince Albert Rural School Division Prince Albert Sask	232,320
Prince Albert School Division No 3 Prince Albert Sask	548,173
Prince Albert Separate School Division Prince Albert Sask	373,504
Pukatawagan Indian Education Authority Inc Pukatawagan Man	1,496,053
Qu'Appelle Indian Residential School Lebret Sask	621,153
Rainy Lake Ojibway Education Emo Ont	1,008,865
Rainy River Band Emo Ont	701,599
Rat Portage Band Kenora Ont	90,125
Red Bank Band of Indians Red Bank NB	143,274
Red Earth Band Carrot River Sask	902,310
Red Earth/Shoal Lake Education Authority Prince Albert Sask	276,200
Red Pheasant Band Cando Sask	501,381
Red Rock Indian Band Nipigon Ont	66,810
Red Sucker Lake Band Red Sucker Lake Man	250,309
Regina Roman Catholic School Division Regina Sask	151,296
Regina School Division No 4 Regina Sask	90,424
Regina School Division No 77 Regina Sask	150,966
Restigouche Band Council Restigouche Que	1,950,516
River Desert Band Council Maniwaki Que	2,016,211
RJD Williams Provincial School Saskatoon Sask	356,831
Rocky Bay Indian Band Macdiarmid Ont	170,587
Rocky Mountain School Division Rocky Mountain House Alta	224,043
Rockyview School Division Calgary Alta	267,163
Rolling River Band Erickson Man	518,017
Roseau River Band Ginew Man	1,353,150
Ross River Indian Band Ross River YT	92,347
Saanich Indian School Board Brentwood Bay BC	502,330
Sachigo Lake Band Sachigo Lake Ont	97,123
Saddle Lake Band Saddle Lake Alta	1,889,107
Saddle Lake Full Gospel School Saddle Lake Alta	278,817
Sagkeeng Education Foundation Pine Falls Man	892,700
Sakimay Band Grenfell Sask	165,077
Sam Bull Goodfish Lake Alta	128,799
Samson Adventist Private School Hobbema Alta	178,728
Sandy Bay Education Foundation Inc Marius Man	3,364,523
Sandy Lake Band Sandy Lake Ont	544,945
Sarcee Band Calgary Alta	483,012
Saskatchewan Valley School Division Warman Sask	59,472
Saskatoon Board of Education Saskatoon Sask	147,947
Saskatoon District Chiefs Saskatoon Sask	1,444,897
Saugeen Band Southampton Ont	804,383
Saulteaux Band Cochin Sask	643,985
School District of Pine Falls Pine Falls Man	83,631
Seabird Island Band Agassiz BC	454,595
Secwepemc Cultural Education Kamloops BC	50,000
Seine River Band Mine Centre Ont	178,890
Serpent River Band Cutler Ont	305,453
Seton Lake Band Shalalth BC	310,398
Shackan Band Merritt BC	101,638
Shamattawa Band Shamattawa Man	204,937
Shawanaga Band Nobel Ont	149,642
Sheguiandah Band Sheguiandah Ont	160,389
Sheshegwaning Band Sheshegwaning Ont	183,023
Shibogama Tribal Council Kasabonika Ont	133,209
Shoal Lake 39 Band Kejick Ont	484,920
Shoal Lake 40 Band Kejick Ont	147,445
Shoal Lake Band Carrot River Sask	673,150
Shoal River Band Pelican Rapids Man	943,513
Shubenacadie Band of Indians Shubenacadie NS	595,896
Sioux Valley Band Griswold Man	1,497,377
Six Nations of the Grand River Band Ohsweken Ont	85,300
Skidegate Band Queen Charlotte City BC	51,064
Skwah Band Chilliwack BC	87,561
Smallboy Camp School Hinton Alta	121,500
Soda Creek Band Williams Lake BC	50,519
Southeast Tribal Division School Inc Winnipeg Man	2,627,021
Southern Sask School Bus Transportation Ltd Regina Sask	101,650
Spallumcheen Band Enderby BC	205,742
Spanish River Band Massey Ont	1,634,040
Split Lake Band Split Lake Man	244,510
Squamish Band North Vancouver BC	240,787
St Josephs School Chemainus BC	105,341
St Mary's Band of Indians Fredericton NB	256,945
St Theresa Point Band St Theresa Point Man	435,873
St Paul High School St Paul Alta	286,215
Standing Buffalo Band Fort Qu'Appelle Sask	250,402
Stangecoming Band Fort Frances Ont	60,602
Starblanket Band Balcarres Sask	1,781,016
Stone Band Hanceville BC	99,792
Stoney Band Morley Alta	2,436,844
Stony Creek Band Vanderhoof BC	167,400
Stormont Dundas & Glengarry County Bd of Education Cornwall Ont	1,304,979
Stuart-Trembleur Lake Band Fort St James BC	455,300
Sturgeon Lake Band Spruce Home Sask	1,080,260
Sturgeon School Division Morinville Alta	195,676
Sturgis School Division Sturgis Sask	69,636
Sucker Creek Band Little Current Ont	408,347
Summer Beaver Band Pickle Lake Ont	586,100
Sunchild Band Rocky Mountain House Alta	166,623
Swan Lake Band Swan Lake Man	538,017
Swan Valley School Division #35 Swan River Man	139,084
Sweetgrass Band Gallivan Sask	492,491
Tahltan Band Telegraph Creek BC	68,367
Takla Lake Band Fort St James BC	103,059
Tallcree Band Fort Vermilion Alta	908,145
Temagami Band Temagami Ont	227,182
The Treasurer of Ontario Toronto Ont	341,987
Thibault Roman Catholic School District Morinville Alta	50,183
Thunderchild Band Gallivan Sask	618,474
Timiskaming Band Council Notre Dame du Nord Que	104,436
Timmins Board of Education Timmins Ont	149,508
Tobique Band of Indians Perth-Andover NB	554,124
Touchwood File Hills Qu'Appelle District Fort Qu'Appelle Sask	75,000
Tsawataineuk Band Kingcome Inlet BC	152,266
Turtleford School Division Turtleford Sask	189,665
Ulkatcho Band Anaham Lake BC	250,611
University of Western Ontario Windsor Ont	286,200
Upper Nicola Band Merritt BC	355,105

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Valley River Band Roblin Man	95,415
Wabigoon Band Dinorwic Ont	247,987
Wadena School Division Wadena Sask	602,133
Wagmatcook Band of Indians Baddeck NS	545,073
Wahgoshig Band Cochrane Ont	189,307
Wahpeton Band Prince Albert Sask	264,380
Walpole Island Band Wallaceburg Ont	1,050,935
Wapekeka Band Angling Lake Ont	86,848
Wasagamack Band Wasagamack Man	209,107
Waterhen Band Skownan Man	131,537
Waterhen Lake Band Waterhen Lake Sask	929,100
Waywayseecappo Band Rossburn Man	948,651
Waywayseecappo Education Authority Inc Rossburn Man	285,332
Webequie Band Pickle Lake Ont	272,474
Weenusk Band Peawanuck Ont	94,460
West Bay Band Excelsior Ont	1,246,799
West Parry Sound Board of Education Parry Sound Ont	201,964
West Region Tribal Council Inc Dauphin Man	570,906
Westbank Band Kelowna BC	90,388
Wetaskiwin Roman Catholic Separate Sch Dis Wetaskiwin Alta	385,667
Wetaskiwin School District Wetaskiwin Alta	1,141,300
Weymontachie Band Sanmaur Que	1,100,643
White Bear Band Carlyle Sask	833,305
Whitefish Bay Band Pawitik Ont	1,178,192
Whitefish Lake Band Naughton Ont	324,572
Whitefish Lake Band #128 Goodfish Alta	156,584
Whitefish River Band Birch Island Ont	457,075
Whycocomagh Band of Indians Inverness NS	659,937
Wikwemikong Band Wikwemikong Ont	2,566,817
Wilkie School Division Wilkie Sask	445,724
Williams Lake Band Williams Lake BC	83,592
Willow Creek School District Claresholm Alta	1,301,338
Windigo Area Tribal Council Sioux Lookout Ont	336,119
Wolseley School Division Wolseley Sask	82,665
Woodland Indian Cultural Education Centre Brantford Ont	283,390
Woodstock Band of Indians Woodstock NB	116,688
Wunnimun Lake Band Wunnimun Lake Ont	59,921
York Factory Band York Landing Man	70,831
Yorkton District Chiefs Yorkton Sask	75,000
Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement $25,462,000—	
Ministère de l'éducation Quebec Que	25,462,000
Contributions to Indian bands and Inuit settlements or educational institutions for educational services and support $75,867,853—	
Adams Lake Band Chase BC	141,739
Alderville Indian Band Roseneath Ont	211,369
Algonkians of Golden Lake Golden Lake Ont	300,634
Alkali Lake Band Williams Lake BC	62,446
Anaham Band Alexis Creek BC	128,006
Anishinaabe Child & Family Services Inc Ashern Man	179,376
Anspayaxw School Society Hazelton BC	269,800
Awasis Agency of Northern Manitoba Thompson Man	189,200
Batchewana Band Sault Ste Marie Ont	988,289
Battleford Treaty No 6 Tribal Council North Battleford Sask	72,300
Beausoleil Indian Band Penetanguishene Ont	196,003
Bella Bella Community School Waglisla BC	143,175
Bella Bella Community School Society Bella Coola Waglisla BC	339,300
Bella Coola Band Bella Coola BC	145,048
Betsiamites Band Betsiamites Que	638,768
Big Grassy Band Morson Ont	84,824
Big Island Band Morson Ont	79,304
Bigstone Cree Band Desmarais Alta	263,461
Blood Band Stand Off Alta	133,117
Blue Quill Native Education St Paul Alta	1,299,360
Bonaparte Band Cache Creek BC	174,350
Brunswick House Band Chapleau Ont	53,710
Burnt Church Band of Indians Legaceville NB	233,700
Burrard Band North Vancouver BC	99,000
Canim Lake Band 100 Mile House BC	220,999
Canyon City Band Terrace BC	61,400
Carrier Sekani Tribal Council Prince George BC	63,900
Cegep Levis-Lauzon Lévis Que	313,290
Chapleau Cree Band Chapleau Ont	82,527
Chehalis Band Agassiz BC	120,000
Chemainus Band Ladysmith BC	83,000
Chemawawin Educational Authority Inc Easterville Man	84,000
Chilliwack Area Indian Council Chilliwack BC	297,300
Chippewas of Georgina Island Band Sutton West Ont	123,338
Chippewas of Nawash Band Wiarton Ont	50,283
Chippewas of Rama Band Rama Ont	494,183
Coldwater Band Merritt BC	398,500
Columbia Lake Band Windermere BC	50,261
Comox Band Courtenay BC	143,521
Confederation College Thunder Bay Ont	92,410
Constance Lake Band Calstock Ont	204,520
Cooks Ferry Band Spences Bridge BC	76,000
Couchiching Band Fort Frances Ont	733,958
Cowichan Band Duncan BC	206,800
Cross Lake Band Cross Lake Man	524,968
Curve Lake Band Curve Lake Ont	293,825
Dakota Ojibway Tribal Council Inc Brandon Man	1,574,884
Dalhousie University Halifax NS	106,139
Desolation Sound Tribal Council Powell River BC	187,671
Eagle Lake Band Eagle River Ont	142,000
Eskasoni Band of Indians Eskasoni NS	459,736
Fanshawe College London Ont	401,654
First Nations Technical Institute Deseronto Ont	408,406
Fisher River Band Koostatak Man	436,055
Fort Alexander Band Pine Falls Man	991,501
Fort George Band Shelley BC	65,500
Fort William Indian Band Thunder Bay Ont	286,954
Fountain Band Lillooet BC	116,037
Fraser Lake Band Fort Fraser BC	92,200
Garden River Band Sault Ste Marie Ont	360,574
Gibson Indian Band Bala Ont	180,730
Gitanmaax Band Hazelton BC	318,838
Gitlakdamix Band New Aiyansh BC	267,545
Gitsegukla Band South Hazelton BC	184,756
Gitwangak Band Kitwanga BC	203,755
Glen Vowell Band Hazelton BC	63,479
Government of the Northwest Territories Yellowknife NWT	220,000
Hagwilget Band New Hazelton BC	256,825
Hiawatha First Nations Keene Ont	92,782
Institut éducatif culturel Attikamek montagnais Village des Hurons Que	202,916
Interlake Tribal Division For Schools Inc Ashern Man	665,967
Island Lake Tribal Council Inc Winnipeg Man	946,043
Islington Band Whitedog Ont	119,000
Kamloops Band Kamloops BC	362,870
Keeseekowenin Band Elphinstone Man	156,632
Keewatin Tribal Council Inc Thompson Man	753,230
Kehewin Band Bonnyville Alta	212,248
Kingsclear Band of Indians Fredericton NB	99,000
Kitamaat Band Kitamaat BC	193,666
Kitasoo Band Klemtu BC	108,900
Kitwancool Band Kitwanga BC	202,020
Kwakiutl Band Port Hardy BC	77,619
Lac la Croix Band Fort Frances Ont	92,403
Lakalzap Band Greenville BC	112,410
Lake Babine Band Burns Lake BC	375,700
Lakehead University Thunder Bay Ont	153,852
Lax Kw Alaams Band Port Simpson BC	187,780
Lesser Slave Lake Indian Regional Council Slave Lake Alta	1,330,646
Lillooet District Indian Council Lillooet BC	182,504
Little Red River Band High Level Alta	85,861
Little Salmon/Carmacks Indian Band Carmacks YT	54,054
Long Point Band Council Winneway River Que	115,567
Lower Nicola Band Merritt BC	533,516
Lower Similkameen Band Keremeos BC	206,504
Lytton Band Lytton BC	276,524
Magnetawan Band Britt Ont	93,179
Manitoba Indian Education Assoc Incorp Winnipeg Man	87,568
Maskwachees Cultural College Hobbema Alta	354,200
Masset Band Masset BC	285,021

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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McLeod Lake Band Prince George BC	126,200
MicMac MSW Program Dalhousie University Halifax NS	85,291
Micmacs of Maria Band Council Maria Que	57,524
Minister of Finance Victoria BC	625,800
Mississauga Band Blind River Ont	218,520
Mississauga of the New Credit Band Hagersville Ont	814,611
Mohawk College Brantford Ont	64,986
Mohawk Council of Akwesasne Band Cornwall Ont	1,347,450
Mohawk Council of Kahnawake Kahnawake Que	1,558,353
Mohawks of the Bay of Quinte Band Deseronto Ont	542,473
Montagnais Lac St Jean Conseil Pointe Bleue Que	1,057,788
Montagnais Les Escoumins Conseil Les Escoumins Que	113,697
Montagnais Uashat Maliotenam Conseil Sept-Îles Que	531,487
Moose Deer Point Band Mactier Ont	86,500
Moose Factory Band Moose Factory Ont	1,094,285
Moricetown Band Moricetown BC	361,555
Mount Currie Band Mount Currie BC	217,500
Musqueam Band Vancouver BC	195,327
Na-Cho Ny'A'K Dun Mayo YT	66,307
Naicatchewenin Band Devlin Ont	63,820
Nanaimo Band Nanaimo BC	176,305
Nation Huronne Wendat Conseil Village des Hurons Que	838,516
Necoslie Band Fort St James BC	145,500
Nelson House Educational Authority Inc Nelson House Man	324,462
Nemaiah Valley Band Nemaiah Valley BC	90,000
Neskainlith Band Chase BC	52,500
New Post Band Cochrane Ont	50,136
Nicickousemenacaning Band Fort Frances Ont	214,219
Nimpkish Band Alert Bay BC	365,070
Nipissing Band Sturgeon Falls Ont	522,892
Nipissing University College Nipissing Ont	77,217
Nooaitch Band Merritt BC	122,800
North Coast Tribal Council Prince Rupert BC	201,380
North Thompson Band Barriere BC	233,272
Northern College South Porcupine Ont	80,432
Northern Nishnawbe Education Council Sioux Lookout Ont	1,795,926
Northern Teachers Education Program La Ronge Sask	451,869
Northwest Angle 37 Band Sioux Narrow Ont	58,320
Norway House Band Norway House Man	496,899
Nuu Chah Nulth Tribal Council Port Alberni BC	567,936
Odanak Band Odanak Que	285,265
Ojibways of Onegaming Band Nestor Falls Ont	337,131
Okanagan Band Vernon BC	511,789
Old Sun Society Calgary Alta	276,114
Onion Lake Band Lloydminster Sask	377,520
Opasquiak Educational Authority Inc The Pas Man	655,405
Oromocto Band of Indians Oromocto NB	78,600
Osoyoos Band Oliver BC	107,254
Oweekeno Band Port Hardy BC	52,500
Parry Island Band Parry Sound Ont	266,869
Pavilion Band Cache Creek BC	80,100
Peguis Band Hodgson Man	1,244,905
Peigan Board of Education Brocket Alta	96,000
Penticton Band Penticton BC	140,264
Prince Albert District Chiefs Mgmt Co Ltd Prince Albert Sask	156,565
Pukatawagan Indian Educational Authority Inc Pukatawagan Man	106,596
Rainy River Band Emo Ont	196,692
Red Earth/Shoal Lake Education Authority Prince Albert Sask	71,801
Restigouche Band Council Restigouche Que	739,392
River Desert Band Council Maniwaki Que	1,082,680
Rocky Bay Indian Band MacDiarmid Ont	139,599
Roseau River Band Ginew Man	76,610
Saanich Indian School Board Brentwood Bay BC	140,000
Saddle Lake Band Saddle Lake Alta	1,920,417
Sagkeeng Education Foundation Inc Pine Falls Man	187,512
Samahquam Band Pemberton BC	75,800
Saskatchewan Indian Community College Saskatoon Sask	900,000
Saskatchewan Indian Federated College Regina Sask	3,924,278
Saugeen Band Southampton Ont	175,020
Seabird Island Band Agassiz BC	120,000
Seine River Band Mine Centre Ont	71,111
Serpent River Band Cutler Ont	230,726
Seton Lake Band Shalalth BC	61,284
Shackan Band Merritt BC	92,700
Shuswap Band Invermere BC	118,800
Simon Fraser University Burnaby BC	155,695
Siska Band Lytton BC	68,000
Skidegate Band Queen Charlotte City BC	117,196
Skwah Band Chilliwack BC	77,462
Soda Creek Band Williams Lake BC	52,885
Songhees Band Victoria BC	87,900
Southeast Tribal Division School Inc Winnipeg Man	761,118
Spallumcheen Band Enderby BC	172,559
Spanish River Band Massey Ont	282,678
Squamish Band North Vancouver BC	330,000
St Mary's Band Cranbrook BC	70,500
St Thomas University Fredericton NB	232,857
Starblanket Band Balcarres Sask	113,000
Stellequo Band Fraser Lake BC	94,100
Sto Lo Tribal Council Sardis BC	146,600
Stone Band Hanceville BC	68,800
Stoney Band Morley Alta	633,305
Stony Creek Band Vanderhoof BC	50,700
Stuart-Trembleur Lake Band Fort St James BC	84,381
Sturgeon Lake Band Spruce Home Sask	274,060
Sucker Creek Band Little Current Ont	95,458
Takla Lake Band Fort St James BC	59,400
Temagami Band Temagami Ont	125,248
The University of British Columbia Vancouver BC	336,000
Tobique Band of Indians Perth-Andover NB	976,415
Touchwood File Hills Qu'Appelle District Fort Qu'Appelle Sask	52,200
Ulkatcho Band Anaham Lake BC	95,570
Université du Québec à Chicoutimi Chicoutimi Que	342,000
University of Calgary Calgary Alta	81,100
University of Western Ontario Windsor Ont	149,865
Upper Nicola Band Merritt BC	425,460
Urban Native Indian Educ Society Vancouver BC	78,124
Wagmatcook Band of Indians Baddeck NS	59,800
West Bay Band Exselsior Ont	525,927
West Region Tribal Council Inc Dauphin Man	920,843
Westbank Band Kelowna BC	88,900
Weymontachie Band Sanmaur Que	79,210
Whispering Pines Band Kamloops BC	52,725
Whitefish Bay Band Pawitik Ont	238,817
Whitefish Lake Band Naughton Ont	212,430
Whitefish Lake Band #128 Goodfish Alta	833,987
Whitefish River Band Birch Island Ont	268,122
Wikwemikong Band Wikwemikong Ont	1,936,424
Williams Lake Band Williams Lake BC	78,860
Yellowhead Tribal Council Spruce Grove Alta	1,225,977

Contributions to Indians, bands, Inuit, settlements or organizations for cultural centres and cultural development $7,028,296—

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Avataq Cultural Institute Westmount Que	143,875
Coqualeetza Education Training Centre Sardis BC	223,225
Cowichan Band Duncan BC	50,970
Cree Regional Authority Val d'Or Que	199,309
Cross Lake Band Cross Lake Man	60,105
Dakota Ojibway Tribal Council Brandon Man	156,501
Institut Éducatif et Culturel Attikamek-Montagnais Village des Hurons Que	297,159
Interlake Reserve Tribal Council Ashern Man	139,627
Kahnawake Indian Band Kahnawake Que	164,795
Lake of the Woods Ojibway Cultural Centre Kenora Ont	112,639
Manitoba Indian Cultural Education Centre Winnipeg Man	197,261
Maskwachees Cultural College Hobbema Alta	134,947
Micmac Association of Cultural Studies Sydney NS	167,565
Ninastako Centre Cardston Alta	164,559
Norway House Indian Band Norway House Man	69,383
Ojibway and Cree Cultural Centre Timmins Ont	430,882
Ojibway Cultural Foundation West Bay Ont	215,170
Old Sun Society Gleichen Alta	89,372
Oldman River Cultural Centre Brocket Alta	53,724
Onake Corporation Cornwall Ont	264,822
Peguis Indian Band Hodgson Man	79,774
Saskatchewan Indian Cultural College Saskatoon Sask	1,475,301

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Six Nations Band Council Brantford Ont	691,696
Stoney Creek Elders Cultural Society Vanderhoof BC	78,369
West Region Tribal Council Dauphin Man	90,409
Yukon Indian Cultural Education Society Whitehorse YT	62,521

Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance including payments to non-Indians residing on Indian reserves $241,396,387—

Abegweit Band of Indians Cornwall PEI	226,574
Abitibiwinni Band Amos Que	478,526
Acadia Band of Indians Yarmouth NS	194,657
Adams Lake Band Chase BC	347,446
Afton Band of Indians Afton NS	582,674
Alexander Band Morinville Alta	372,449
Alexis Band Glenevis Alta	560,904
Alexis Creek Band Chilanko Forks BC	193,777
Alkali Lake Band Williams Lake BC	337,118
Anaham Band Alexis Creek BC	590,196
Anderson Lake Band Darcy BC	157,162
Annapolis Valley Band of Indians Cambridge Station NS	109,206
Attawapiskat Band Attawapiskat Ont	581,463
Barren Lands Band Brochet Man	442,925
Batchewana Band Sault Ste Marie Ont	50,552
Bear River Band of Indians Bear River NS	75,578
Beardy's Band Duck Lake Sask	1,038,708
Bearskin Lake Band Bearskin Lake Ont	143,990
Beausoleil Indian Band Penetanguishene Ont	100,204
Beaver Lake Band Lac la Biche Alta	57,630
Beecher Bay Band Sooke BC	153,159
Bella Coola Band Bella Coola BC	840,772
Berens River Band Berens River Man	1,135,322
Betsiamites Band Betsiamites Que	111,116
Big C Band La Loche Sask	102,160
Big Cove Band of Indians Big Cove NB	2,730,040
Big River Band Debden Sask	52,118
Bigstone Cree Band Desmarais Alta	1,937,550
Birdtail Sioux Band Beulah Man	314,187
Black Lake Band Black Lake Sask	1,090,157
Blackfoot Band Gleichen Alta	2,448,250
Blood Band Stand Off Alta	5,536,851
Bloodvein Band Bloodvein Man	563,165
Blueberry River Band Buick BC	239,935
Bonaparte Band Cache Creek BC	307,992
Boothroyd Band Boston Bar BC	93,373
Boston Bar Band Boston Bar BC	51,301
Brokenhead Band Canterbury Man	144,862
Buffalo River Band Buffalo River Sask	601,374
Burnt Church Band of Indians Legaceville NB	1,618,555
Burrard Band North Vancouver BC	112,186
Campbell River Band Campbell River BC	61,246
Canim Lake Band 100 Mile House BC	454,976
Canoe Creek Band Dog Creek BC	289,013
Canoe Lake Band Canoe Narrows Sask	662,177
Canyon City Band Terrace BC	111,062
Cape Mudge Band Quathiaski Cove BC	98,541
Carcross/Tagish Indian Band Carcross YT	84,982
Carry the Kettle Band Sintaluta Sask	959,917
Cat Lake Band Cat Lake Ont	229,604
Champagne/Aishihik Indian Band Haines Junction YT	108,163
Chapel Island Band of Indians St Peters NS	606,181
Chehalis Band Agassiz BC	560,962
Chemainus Band Ladysmith BC	821,862
Chemawawin First Nation Easterville Man	460,656
Chilliwack Area Indian Council Chilliwack BC	982,330
Chippewas of Kettle & Stoney Point Band Forest Ont	133,260
Chippewas of Nawash Band Wiarton Ont	108,936
Chippewas of Rama Band Rama Ont	57,650
Chippewas of Sarnia Band Sarnia Ont	123,316
Chippewas of the Thames Band Muncey Ont	157,200
City of Brandon Brandon Man	239,200
City of Thompson Thompson Man	260,658
City of Winnipeg Winnipeg Man	3,435,830
Coldwater Band Merritt BC	507,489
Comox Band Courtenay BC	74,441
Constance Lake Band Calstock Ont	163,640
Cooks Ferry Band Spences Bridge BC	103,901
Couchiching Band Fort Frances Ont	60,462
Cowessess Band Broadview Sask	298,564
Cowichan Band Duncan BC	2,181,189
Crane River Band Crane River Man	338,942
Cross Lake Band Cross Lake Man	3,054,863
Cumberland House Band Cumberland House Sask	306,889
Curve Lake Band Curve Lake Ont	69,070
Dakota Ojibway Tribal Council Inc Brandon Man	150,000
Dakota Plains Band Edwin Man	179,140
Dakota Tipi Band Portage La Prairie Man	207,486
Dawson Indian Band Dawson City YT	66,431
Day Star Band Punnichy Sask	204,000
Dene Tha Band Chateh Alta	2,168,280
Dept of National Health Toronto Ont	21,355,838
Desolation Sound Tribal Council Powell River BC	718,432
Doig River Band Rose Prairie BC	171,834
Ebb & Flow Band Ebb & Flow Man	937,857
Eel Ground Band of Indians Newcastle NB	655,574
Eel River Band of Indians Dalhousie NB	520,010
English River Band Patuanak Sask	571,350
Enoch Band Winterburn Alta	484,849
Ermineskin Band Hobbema Alta	149,387
Eskasoni Band of Indians Eskasoni NS	5,653,950
Fairford Band Fairford Man	1,317,051
Fisher River Band Koostatak Man	754,148
Fishing Lake Band Wadena Sask	367,200
Flying Dust Band Meadow Lake Sask	365,996
Fond du Lac Band Punnichy Sask	659,363
Fort Albany Band Fort Albany Ont	268,116
Fort Alexander Band Pine Falls Man	2,209,535
Fort Chipewyan Band Fort Chipewyan Alta	367,329
Fort Churchill Band Tadoule Lake Man	285,798
Fort Hope Band Pickle Lake Ont	402,934
Fort Nelson Band Fort Nelson BC	240,339
Fort Severn Band Fort Severn Ont	115,573
Fountain Band Lillooet BC	341,963
Fox Lake Band Gillam Man	297,973
Fraser Lake Band Fort Fraser BC	187,619
Frog Lake Band Heinsburg Alta	759,686
Gamblers Band Binscarth Man	63,442
Garden River Band Sault Ste Marie Ont	63,434
Gitanmaax Band Hazelton BC	299,379
Gitlakdamix Band New Aiyansh BC	496,411
Gitsegukla Band South Hazelton BC	510,540
Getwangak Band Kitwanga BC	227,539
Glen Vowell Band Hazelton BC	201,646
God's Lake Band God's Lake Narrows Man	1,234,548
God's River Band God's River Man	374,508
Gordon Band Punnichy Sask	994,733
Government of Yukon Whitehorse YT	112,287
Grand Rapids Indian Band Grand Rapids Man	350,332
Grassy Narrows Band Grassy Narrows Ont	89,576
Gull Bay Indian Band Armstrong Ont	61,650
Gwa Sala Nakwaxda Xw Tsulquate Band Port Hardy BC	598,529
Hagwilget Band New Hazelton BC	196,481
Halalt Band Chemainus BC	188,597
Halfway River Band Wonowon BC	180,309
Heart Lake Band Lac la Biche Alta	55,061
Heiltsuk Band Waglisla BC	1,222,189
Hollow Water Band Wanipigow Man	459,763
Indian Birch Band Birch River Man	203,504
Indian Island Band of Indians Rexton NB	167,640
Interlake Reserves Tribal Council Inc Ashern Man	220,830
Iskut Band Iskut BC	256,792
Islington Band Whitedog Ont	194,920
Jackhead Band Dallas Man	231,501
James Smith Band Kinistino Sask	64,352
John Smith Band Birch Hills Sask	555,539
Joseph Bighead Band Pierceland Sask	503,708
Kahkewistahaw Band Broadview Sask	480,672

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Kamloops Band Kamloops BC	396,873
Kasabonika Lake Band Kasabonika Lake Ont	168,648
Kashechewan Band Kashechewan Ont	735,650
Katzie Band Pitt Meadows BC	134,223
Keeseekoose Band Kamsack Sask	732,692
Keeseekoowenin Band Elphinstone Man	324,205
Kehewin Band Bonnyville Alta	477,348
Kingfisher Lake Band Kingfisher Lake Ont	119,009
Kingsclear Band of Indians Fredericton NB	573,255
Kinistino Band Chagoness Sask	242,084
Kispiox Band Hazelton BC	423,776
Kitamaat Band Kitamaat BC	312,844
Kitasoo Band Klemtu BC	266,541
Kitselas Band Terrace BC	53,742
Kitsumkalum Band Terrace BC	151,937
Kitwancool Band Kitwanga BC	257,765
Kluskus Band Quesnel BC	89,424
Kwanlin Dun Indian Band Whitehorse YT	469,462
Kwicksutaineuk Ah Kwaw Ah Mish Band Simoon Sound BC	82,679
Lac la Hache Band Wollaston Sask	807,990
Lac la Ronge Band La Ronge Sask	3,011,518
Lac Seul Band Hudson Ont	212,048
Lac Simon Band Lac Simon Que	876,004
Lakalzap Band Greenville BC	679,348
Lake Babine Band Burns Lake BC	859,619
Lake Manitoba Band Vogar Man	952,431
Lake St Martin Band Gypsumville Man	1,011,483
Lax Kw Alaams Band Port Simpson BC	512,112
Lennox Island Band of Indians Lennox Island PEI	277,351
Lesser Slave Lake Indian Regional Council Slave Lake Alta	3,507,850
Lesser Slave Lake Indian Regional Band Council Slave Lake Alta	371,010
Liard Indian Band Watson Lake YT	527,962
Liard Indian Reserve #3 Watson Lake YT	152,125
Lillooet District Indian Council Lillooet BC	258,703
Little Black Bear Band Goodeve Sask	162,210
Little Black River Band O'Hanley Man	275,075
Little Grand Rapids Band Little Grand Rapids Man	1,329,045
Little Pine Band Paynton Sask	901,651
Little Salmon/Carmacks Indian Band Carmacks YT	246,825
Little Saskatchewan Band Gypsumville Man	292,878
Little Shuswap Band Chase BC	130,371
Long Lake 58 Band Long Lac Ont	104,988
Long Plain Band Edwin Man	687,982
Long Point Band Council Winneway River Que	336,947
Lower Nicola Band Merritt BC	473,915
Lower Similkameen Band Keremeos BC	546,661
Lubicon Lake Band Peace River Alta	294,472
Lytton Band Lytton BC	658,090
Mathias Colomb Band Pudatawagan Man	1,144,830
McLeod Lake Band Prince George BC	289,415
Membertou Band of Indians Sydney NS	1,148,700
Millbrook Band of Indians Truro NS	1,238,545
Mistassini Band Council Chibougamau Que	331,853
Mohawk Council of Akwesasne Band Cornwall Ont	1,158,200
Mohawk Council of Kahnawake Kahnawake Que	2,371,665
Mohawks of the Bay of Quinte Band Deseronto Ont	103,400
Montagnais Lac St Jean Conseil Pointe Bleue Que	1,584,970
Montagnais Les Escoumins Conseil Les Escoumins Que	75,339
Montreal Lake Band Prince Albert Sask	1,568,693
Moose Factory Band Moose Factory Ont	314,113
Moose Lake Band Moose Lake Man	562,080
Moravian of the Thames Band Thamesville Ont	117,819
Moricetown Band Moricetown BC	670,035
Mount Currie Band Mount Currie BC	1,137,125
Muskeg Lake Band Leask Sask	261,000
Muskrat Dam Band Pickle Lake Ont	90,139
Musqueam Band Vancouver BC	524,109
Na-Cho Ny'A'K Dun Mayo YT	187,320
Naicatchewenin Band Devlin Ont	60,980
Nanaimo Band Nanaimo BC	625,043
Nanoose Band Lantzville BC	101,343
Nation Huronne Wendat Conseil Village des Hurons Que	288,174
Nazko Band Quesnel BC	123,318
Necoslie Band Fort St James BC	623,678
Nelson House Band Nelson House Man	2,572,156
Nemaiah Valley Band Nemaiah Valley BC	226,736
Neskainlith Band Chase BC	261,313
Nimpkish Band Alert Bay BC	444,672
Nipissing Band Sturgeon Falls Ont	102,319
Nisga A Tribal Council New Aiyansh BC	50,000
Nooaitch Band Merritt BC	172,135
North Caribou Lake Band Weagamow Lake Ont	174,254
North Coast Tribal Council Prince Rupert BC	2,437,298
North Thompson Band Barriere BC	111,851
Northlands Band Lac Brochet Man	712,746
Norway House Band Norway House Man	3,175,606
Nuu Chah Nulth Tribal Council Port Alberni BC	2,572,600
O'Chiese Band Rocky Mountain House Alta	221,439
Oak Lake Band Pipestone Man	350,304
Ohiaht Band Bamfield BC	94,382
Ojibways of Onegaming Band Nestor Falls Ont	101,372
Okanagan Band Vernon BC	529,178
Okanese Band Balcarres Sask	189,763
Old Crow Indian Band Old Crow YT	147,018
Oneidas of the Thames Band Southwold Ont	211,687
Onion Lake Band Lloydminster Sask	2,507,757
Oromocto Band of Indians Oromocto NB	246,819
Osnaburgh Band Osnaburgh Ont	317,570
Osoyoos Band Oliver BC	515,311
Oxford House Band Oxford House Man	259,144
Paul Band Duffield Alta	525,940
Pauquachin Band Brentwood Bay BC	231,049
Pavilion Band Cache Creek BC	164,642
Peguis Band Hodgson Man	2,526,153
Peigan Band Brocket Alta	2,057,930
Pelican Lake Band Leoville Sask	50,838
Penticton Band Penticton BC	657,819
Peter Ballantyne Band Pelican Narrows Sask	3,217,359
Piapot Band Cupar Sask	605,836
Pictou Landing Band of Indians Pictou Landing NS	536,011
Pikangikum Band Pikangikum Ont	624,595
Pine Creek Band Camperville Man	618,394
Poorman Band Quinton Sask	1,108,854
Poplar River Band Via Negginan Man	745,301
Poundmaker Band Cutknife Sask	594,029
Prophet River Band Fort Nelson BC	96,591
Province of Manitoba Winnipeg Man	10,458,738
Provincial Treasurer Edmonton Alta	5,187,964
Quatsino Band Coal Harbour BC	165,531
Quesnel Band Quesnel BC	101,856
Rainy River Band Emo Ont	56,660
Red Bank Band of Indians Red Bank NB	502,772
Red Earth Band Carrot River Sask	760,050
River Desert Band Council Maniwaki Que	703,924
Rocky Bay Indian Band MacDiarmid Ont	64,800
Rolling River Band Erickson Man	189,291
Roseau River Band Gypsumville Man	747,289
Ross River Indian Band Ross River YT	236,009
Rural Municipality of Norfolk Norfolk Man	77,816
Sachigo Lake Band Sachigo Lake Ont	62,161
Saddle Lake Band Saddle Lake Alta	1,573,810
Sakimay Band Grenfell Sask	301,880
Samson Band Hobbema Alta	238,922
Sandy Bay Band Marius Man	363,077
Sandy Lake Band Sandy Lake Ont	575,447
Sarcee Band Calgary Alta	536,519
Saugeen Band Southampton Ont	128,853
Saulteau Band Chetwynd BC	85,497
Saulteaux Band Cochin Sask	536,992
Seabird Island Band Agassiz BC	615,229
Seine River Band Mine Centre Ont	59,510
Selkirk Indian Band Pelly Crossing YT	186,900
Serpent River Band Cutler Ont	76,252
Seton Lake Band Shalalth BC	250,435
Shackan Band Merritt BC	133,865
Shamattawa Band Shamattawa Man	782,834
Shoal Lake 39 Band Kejick Ont	69,361

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Shoal River Band Pelican Rapids Man	525,223
Shubenacadie Band of Indians Shubenacaddie NS	1,822,699
Sioux Valley Band Griswold Man	1,121,881
Six Nations of the Grand River Band Ohswweken Ont	295,990
Skeetchestn Band Savona BC	113,153
Soda Creek Band Williams Lake BC	142,577
Songhees Band Victoria BC	299,436
Southeast Resource Development Council (Corp Winnipeg Man	59,912
Spallumcheen Band Enderby BC	604,623
Spanish River Band Massey Ont	113,169
Split Lake Band Split Lake Man	1,858,190
Squamish Band North Vancouver BC	1,175,312
St Marys Band Cranbrook BC	218,891
St Marys Band of Indians Fredericton NB3	1,602,496
St Theresa Point Band St Theresa Point Man	315,457
Standing Buffalo Band Fort Qu'Appelle Sask	520,200
Starblanket Band Balcarres Sask	128,681
Stellaquo Band Fraser Lake BC	136,779
Sto Lo Tribal Council Sardis BC	606,796
Stone Band Hanceville BC	273,954
Stony Creek Band Vanderhoof BC	550,200
Stuart-Trembleur Lake Band Fort St James BC	522,087
Sumas Band Abbotsford BC	154,410
Sunchild Band Rocky Mountain House Alta	216,999
Swampy Cree Tribal Council Inc The Pas Man	100,000
Swan Lake Band Swan Lake Man	245,995
Sweetgrass Band Gallivan Sask	671,682
Tahltan Band Telegraph Creek BC	206,465
Takla Lake Band Fort St James BC	84,729
Taku River Tlingits Atlin BC	70,619
Teslin Indian Band Teslin YT	97,140
The Pas Band The Pas Man	1,332,580
Thunderchild Band Turtleford Sask	808,709
Timiskaming Band Council Notre Dame ddu Nord Que	642,480
Tobique Band of Indians Perth-Andover NB	1,281,947
Toosey Band Riske Creek BC	72,218
Tsartlip Band Brentwood Bay BC	573,542
Tsawataineuk Band Kingcome Inlet BC	76,424
Tsawout Band Saanichton BC	411,844
Tsawwassen Band Delta BC	117,681
Ulkatcho Band Anaham Lake BC	354,617
Upper Nicola Band Merritt BC	463,078
Valley River Band Roblin Man	283,937
Wabigoon Band Dinorwic Ont	53,153
Wagmatcook Band of Indians Baddeck NS	722,497
Wahpeton Band Prince Albert Sask	152,549
Walpole Island Band Wallaceburg Ont	189,467
Wapekeka Band Angling Lake Ont	80,549
War Lake Band Ilford Man	96,093
Wasagamack Band Wasagamack Man	1,288,725
Washagamis Bay Band Keewatin Ont	53,777
Waswanipi Band Council Waswanipi Riveer Que	299,678
Waterhen Band Skownan Man	572,592
Waterhen Lake Band Waterhen Lake Sask	838,071
Waywayseecappo Band Rossburn Man	1,149,245
West Bay Band Excelsior Ont	74,140
West Region Tribal Council Inc Dauphin Man	54,517
Westbank Band Kelowna BC	657,089
Whe La La U Area Council Alert Bay BC	196,770
White Bear Band Carlyle Sask	1,012,463
Whitefish Bay Band Pawitik Ont	120,789
Whitefish Lake #128 Band Goodfish Alta	196,787
Whycocomagh Band of Indians Inverness NS	1,219,797
Wikwemikong Band Wikwemikong Ont	182,530
Williams Lake Band Williams Lake BC	102,708
Woodstock Band of Indians Woodstock NB	325,879
Wunnummin Lake Band Wunnummin Lake Ont	128,205
York Factory Band York Landing Man	265,470

Contributions to Indian bands and Inuit settlements, their organizations and provincial governments oor agencies, individuals and other organizations for care, rehabilitatation and preventative services $97,890,927—

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69976 Manitoba Association Inc Winnipeg Man	120,000
Afton Band of Indians Afton NS	94,903
Algoma District Home for the Aged Algoma Ont	71,620
Attikamek Montagnais Conseil Village des Hurons Que	1,609,274
Attikamek Sipi Conseil de la Nation La Tuque Que	1,156,330
Awasis Agency of Northern Manitoba Thompson Man	6,109,786
Big Cove Band of Indians Big Cove NB	721,663
Blackfoot Band Gleichen Alta	1,128,700
Blood Band Stand Off Alta	160,601
Bosco Homes Regina Sask	120,960
Braimore Home Sydney NS	132,693
Burnt Church Band of Indians Legaceville NB	415,644
C S S Côte Nord Baie Comeau Que	242,478
C S S Gaspésie Îles de la Madeleine Gaspé Que	1,065,692
C S S Laurentides Lanaudière Ste-Thérèse Que	290,844
C S S Outaouais Hull Que	355,128
Cape Breton Hospital Sydney NS	79,222
Chippewas of Kettle & Stoney Point Band Forest Ont	67,457
Chippewas of Sarnia Band Sarnia Ont	91,864
Chippewas of the Thames Band Muncey Ont	57,979
Cote Band Kamsack Sask	174,329
Cross Lake Band Cross Lake Man	69,000
Dakota Ojibway Child and Family Services Inc Brandon Man	2,335,098
Dakota Oyate Lodge Inc Griswold Man	656,153
Dene Tha Band Chateh Alta	50,162
Dept of National Health Toronto Ont	18,952,690
Dilico Ojibway Child Toronto Ont	75,000
District of Kenora Home for the Aged Kenora Ont	346,698
Eel Ground Band of Indians Newcastle NB	250,715
Eel River Band of Indians Dalhousie NB	186,000
Eskasoni Band of Indians Eskasoni NS	388,897
George M Guimond Care Centre Inc Pine Falls Man	1,007,402
Government of British Columbia Victoria BC	331,579
Government of Yukon Whitehorse YT	1,225,227
Halifax County Regional Rehab Centre Halifax NS	76,978
Kamloops Band Kamloops BC	88,178
Kehewin Bonnyville Alta	97,640
Lesser Slave Lake Indian Regional Council Slave Lake Alta	1,655,964
Lytton Band Lytton BC	96,681
Manitoba Keewatinowi Okimakanak Inc Winnipeg Man	76,172
Minister of Finance Prov of PEI Charlottetown PEI	1,097,112
Mohawk Council of Akwesasne Band Cornwall Ont	762,250
Mohawk Council of Kahnawake Kahnawake Que	808,238
Montagnais Lac St Jean Conseil Pointe Bleue Que	825,916
Montagnais Uashat Maliotenam Conseil Sept-Îles Que	1,084,080
Nation Huronne Wendat Conseil Village des Hurons Que	130,445
Nishnawbe Aski Nation Toronto Ont	121,257
North Coast Tribal Council Prince Rupert BC	97,299
North Shore Tribal Council Cutler Ont	52,260
Nuu Chah Nulth Tribal Council Port Alberni BC	533,257
Ojibway Tribal Family Services Excelsior Ont	2,262,204
Onion Lake Band Lloydminster Sask	110,000
Oromocto Band of Indians Oromocto NB	184,829
Oxford House Band Oxford Man	368,480
Peguis Senior Centre Inc Hodgson Man	476,610
Peigan Band Brocket Alta	118,910
Pinecrest Home for the Aged Kenora Ont	143,762
Pinewood Court Home for the Aged Thunder Bay Ont	120,626
Province of Manitoba Winnipeg Man	1,891,941
Provincial Treasurer Edmonton Alta	5,159,470
Rainycrest Home for the Aged Fort Frances Ont	224,226
Red Bank Band of Indians Red Bank NB	183,280
River Desert Band Council Maniwaki Que	116,008
Saddle Lake Band Saddle Lake Alta	231,782
Sagkeeng Child and Family Services Inc Pine Falls Man	613,303
Samson Band Hobbema Alta	51,182
Saskatchewan Social Services Regina Sask	1,513,844
Simon Fraser Lodge Prince George BC	80,573
Southeast Child and Family Services Committee Inc Winnipeg Man	683,500
Southeast Child and Family Services Inc Winnipeg Man	1,607,477
Spallumcheen Band Enderby BC	389,546
St Marys Band of Indians Fredericton NB	258,611
Terrace View Lodge Terrace BC	79,966

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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The Pas Band The Pas Man	951,718
Tobique Band of Indians Perth-Andover NB	493,000
West Region Child and Family Services Inc Dauphin Man	1,808,189
Westbank Band Kelowna BC	294,450
Whycocomagh Band of Indians Inverness NS	85,889
Woodstock Band of Indians Woodstock NB	200,000
Yellowhead Tribal Service Agency Stony Plain Alta	974,496
Contributions to Indian bands, Inuit settlements or organizations for community social services and rehabilitation $6,580,121—	
Attikamek Montagnais Conseil Village des Hurons Que	97,061
Batchewana Band Sault Ste Marie Ont	52,952
Blackfoot Band Gleichen Alta	50,500
Blood Band Stand Off Alta	63,000
Chiefs of Ontario Office Toronto Ont	186,791
Council for Yukon Indians Whitehorse YT	60,100
Dept of National Health Toronto Ont	3,256,681
Government of Yukon Whitehorse YT	69,012
Lesser Slave Lake Indian Regional Council Slave Lake Alta	67,000
Mohawk Council of Kahnawake Kahnawake Que	93,298
Nimpkish Band Alert Bay BC	50,000
Nishnawbe Aski Nation Toronto Ont	62,745
Rat Portage Band Kenora Ont	68,952
Shamattawa Band Shamattawa Man	56,000
Union of Ontario Indians Toronto Ont	55,276
Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Capital $272,567,689—	
Abegweit Band of Indians Cornwall PEI	153,480
Abenakis Wolinak Band Becancour Que	204,362
Abitibiwinni Band Amos Que	128,905
Acadia Band of Indians Yarmouth NS	223,359
Adams Lake Band Chase BC	504,800
Afton Band of Indians Afton NS	332,687
Ahtahkakoop Band Shell Lake Sask	1,045,310
Alderville Indian Band Roseneath Ont	203,837
Alexander Band Morinville Alta	718,532
Alexis Band Glenevis Alta	449,900
Alexis Creek Band Chilanko Forks BC	223,201
Algonkians of Golden Lake Golden Lake Ont	191,800
Alkali Lake Band Williams Lake BC	146,475
Anaham Band Alexis Creek BC	364,082
Anderson Lake Band Darcy BC	124,196
Annapolis Valley Band of Indians Cambridge Station NS	89,478
Ashcroft Band Ashcroft BC	90,000
Attawapiskat Band Attawapiskat Ont	2,179,600
Barren Lands Band Brochet Man	873,993
Barriere Lake Band Council Rapid Lake Que	141,647
Batchewana Band Sault Ste Marie Ont	254,810
Beardy's Band Duck Lake Sask	343,277
Bearskin Lake Band Bearskin Lake Ont	802,500
Beausoleil Indian Band Penetanguishene Ont	623,300
Beaver Lake Band Lac la Biche Alta	533,100
Beecher Bay Band Sooke BC	124,346
Bella Coola Band Bella Coola BC	3,313,200
Berens River Band Berens River Man	533,460
Big C Band La Loche Sask	211,100
Big Cove Band of Indians Big Cove NB	759,674
Big Grassy Band Morson Ont	168,500
Big Island Band Morson Ont	85,625
Big River Band Debden Sask	234,000
Big Trout Lake Band Big Trout Lake Ont	1,962,300
Bigstone Cree Band Desmarais Alta	1,358,600
Birdtail Sioux Band Beulah Man	599,465
Black Lake Band Black Lake Sask	925,702
Blackfoot Band Gleichen Alta	2,056,370
Blood Band Stand Off Alta	2,473,491
Bloodvein Band Bloodvein Man	264,488
Blueberry River Band Buick BC	201,200
Bonaparte Band Cache Creek BC	56,900
Boston Bar Band Boston Bar BC	80,000
Boyer River Band High Level Alta	496,911
Bridge River Band Lillooet BC	66,000
Brokenhead Band Scanterbury Man	176,645
Broman Lake Band Burns Lake BC	75,249
Brunswick House Band Chapleau Ont	122,076
Buctouche Band of Indians Buctouche NB	59,145
Buffalo River Band Buffalo River Sask	2,954,020
Burns Lake Band Burns Lake BC	235,249
Burnt Church Band of Indians Legaceville NB	881,684
Burrard Band North Vancouver BC	93,834
Campbell River Band Campbell River BC	159,444
Canim Lake Band 100 Mile House BC	288,225
Canoe Creek Band Dog Creek BC	372,000
Canoe Lake Band Canoe Narrows Sask	209,640
Canyon City Band Terrace BC	222,400
Cape Mudge Band Quathiaski Cove BC	192,926
Carcross/Tagish Indian Band Carcross YT	121,494
Carry the Kettle Band Sintaluta Sask	290,360
Cat Lake Band Cat Lake Ont	278,100
Champagne/Aishihik Indian Band Haines Junction YT	357,971
Chapel Island Band of Indians St Peters NS	268,531
Cheam Band Rosedale BC	236,112
Chehalis Band Agassiz BC	306,359
Chemainus Band Ladysmith BC	312,975
Chemawawin First Nation Easterville Man	398,528
Cheslatta Band Burns Lake BC	112,198
Chippewas of Georgina Island Sutton West Ont	441,100
Chippewas of Kettle & Stoney Point Band Forest Ont	319,300
Chippewas of Nawash Band Wiarton Ont	375,288
Chippewas of Rama Band Rama Ont	326,100
Chippewas of Sarnia Band Sarnia Ont	278,120
Chippewas of the Thames Band Muncey Ont	339,000
Cold Lake First Nations Band Grand Centre Alta	461,747
Coldwater Band Merritt BC	94,200
Comox Band Courtenay BC	400,662
Confederacy of Mainland Micmacs Truro NS	136,929
Constance Lake Band Calstock Ont	369,165
Cote Band Kamsack Sask	338,120
Couchiching Band Fort Frances Ont	598,980
Cowessess Band Broadview Sask	835,408
Cowichan Band Duncan BC	908,084
Crane River Band Crane River Man	124,214
Cree Band Fort Chipewyan Alta	613,130
Cross Lake Band Cross Lake Man	2,107,770
Cumberland House Band Cumberland House Sask	243,940
Curve Lake Band Curve Lake Ont	447,400
Dakota Plains Band Edwin Man	70,215
Dakota Tipi Band Portage La Prairie Man	65,515
Dalles Band Kenora Ont	56,500
Dauphin River Band Gypsumville Man	86,486
Dawson Indian Band Dawson City YT	290,760
Deer Lake Band Deer Lake Ont	1,148,900
Dene Tha' Band Chateh Alta	1,617,568
Doig River Band Rose Prairie BC	132,100
Dokis Band Monetville Ont	246,100
Douglas Band Mission BC	78,844
Driftpile Band Driftpile Alta	441,815
Duncan's Band Brownvale Alta	79,661
Eagle Lake Band Eagle River Ont	117,500
Ebb & Flow Band Ebb & Flow Man	260,290
Edmundston Band of Indians Edmundston NB	81,617
Eel Ground Band of Indians Newcastle NB	330,412
Eel River Band of Indians Dalhousie NB	187,941
English River Band Patuanak Sask	196,900
Enoch Band Winterburn Alta	216,000
Ermineskin Band Hobbema Alta	55,500
Eskasoni Band of Indians Eskasoni NS	1,410,007
Fairford Band Fairford Man	326,628
First Nations of South Island Tribal Council Mill Bay BC	1,099,385
First Nations Technical Institute Deseronto Ont	150,000
Fisher River Band Koostatak Man	623,894
Fishing Lake Band Wadena Sask	237,260
Flying Dust Band Meadow Lake Sask	519,800

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Fond du Lac Band Prince Albert Sask	922,518
Fort Albany Band Fort Albany Ont	332,400
Fort Alexander Band Pine Falls Man	1,145,095
Fort Alexander Band/Frank E Price Pine Falls Man	200,000
Fort Chipewyan Band Fort Chipewyan Alta	248,545
Fort Churchill Band Tadoule Lake Man	308,379
Fort Folly Band of Indians Dorchester NB	59,743
Fort George Band Shelley BC	252,410
Fort Hope Band Pickle Lake Ont	2,201,700
Fort McKay Band Fort McMurray Alta	338,444
Fort McKay Infrastructure Dev Corp Fort McMurray Alta	1,414,000
Fort McMurray Band Fort McMurray Alta	311,100
Fort Nelson Band Fort Nelson BC	131,100
Fort Severn Band Fort Severn Ont	785,100
Fort Ware Band MacKenzie BC	186,900
Fort William Indian Band Thunder Bay Ont	311,300
Fountain Band Lillooet BC	279,238
Four Bands of Hobbema Hobbema Alta	123,858
Fox Lake Band Gillam Man	131,688
Fraser Lake Band Fort Fraser BC	287,168
Frog Lake Band Heinsburg Alta	626,518
Frontier School Division #48 Winnipeg Man	166,106
Gamblers Band Binscarth Man	59,000
Garden Hill Band Island Lake Man	1,209,580
Garden River Band Sault Ste Marie Ont	668,000
Gibson Indian Band Bala Ont	109,200
Gitanmaax Band Hazelton BC	875,128
Gitlakdamix Band New Aiyansh BC	519,856
Gitsegukla Band South Hazelton BC	2,670,056
Gitwangak Band Kitwanga BC	683,927
Glen Vowell Band Hazelton BC	265,462
God's Lake Band God's Lake Narrows Man	3,163,639
God's River Band God's River Man	284,000
Gordon Band Punnichy Sask	320,820
Grand Rapids Band Grand Rapids Man	287,948
Grassy Narrows Band Grassy Narrows Ont	714,700
Gull Bay Indian Band Armstrong Ont	244,200
Gwa Sala Nakwaxda Xw Tsulquate Band Port Hardy BC	101,684
Hagwilget Band New Hazelton BC	227,952
Halfway River Band Wonowon BC	150,200
Hartley Bay Band Hartley Bay BC	341,070
Heart Lake Band Lac la Biche Alta	97,515
Heiltsuk Band Waglisla BC	1,442,500
Henvey Inlet Band Pickerel Ont	123,476
Heron Bay Indian Band Heron Bay Ont	257,000
Hiawatha First Nations Keene Ont	307,400
Hollow Water Band Koostatak Man	668,915
Hope Band Hope BC	184,138
Horse Lake Band Hythe Alta	132,397
Indian Birch Band Birch River Man	124,194
Indian Island Band of Indians Rexton NB	73,074
Ingenika Band Prince George BC	244,000
Iskut Band Iskut BC	355,486
Island Lake Band Loon Lake Sask	320,100
Islington Band Whitedog Ont	471,339
Jackhead Band Dallas Man	212,551
James Smith Band Kinistino Sask	612,333
Janvier Band Chard Alta	504,126
John Smith Band Birch Hills Sask	262,977
Joseph Bighead Band Pierceland Sask	307,600
Kahkewistahaw Band Broadview Sask	335,770
Kamloops Band Kamloops BC	73,000
Kamsack School Division No 35 Kamsack Sask	214,000
Kanesatake Band Council Oka Que	574,280
Kasabonika Lake Band Kasabonika Lake Ont	407,900
Kashechewan Band Kashechewan Ont	2,167,990
Keeseekoose Band Kamsack Sask	259,196
Keeseekoowenin Band Elphinstone Man	148,255
Kehewin Band Bonnyville Alta	641,662
Key Band Norquay Sask	84,344
Kincolith Band Kincolith BC	576,940
Kingfisher Lake Band Kingfisher Lake Ont	339,600
Kingsclear Band of Indians Fredericton NB	228,732
Kinistino Band Chagoness Sask	103,397
Kispiox Band Hazelton BC	1,092,743
Kitamaat Band Kitamaat BC	268,604
Kitasoo Band Klemtu BC	538,662
Kitkatla Band Kitkatla BC	787,280
Kitselas Band Terrace BC	215,345
Kitsumkalum Band Terrace BC	233,546
Kitwancool Band Kitwanga BC	147,696
Klahoose Band Squirrel Cove BC	97,231
Kluane Tribal Council Burwash Landing YT	279,921
Kluskus Band Quesnel BC	100,755
Kwakiutl Band Port Hardy BC	74,226
Kwanlin Dun Indian Band Whitehorse YT	760,064
La Romaine Band La Romaine Que	962,883
Lac la Croix Band Fort Frances Ont	521,100
Lac la Hache Band Wollaston Lake Sask	160,620
Lac la Ronge Band La Ronge Sask	1,406,027
Lac Seul Band Hudson Ont	1,024,200
Lac Simon Band Lac Simon Que	1,269,120
Lakahahmen Band Deroche BC	240,464
Lakalzap Band Greenville BC	526,643
Lake Babine Band Burns Lake BC	268,802
Lake Manitoba Band Vogar Man	314,575
Lake St Martin Band Gypsumville Man	411,620
Lansdowne House Band Pickle Lake Ont	669,058
Lax Kw Alaams Band Port Simpson BC	2,583,990
Lennox Island Band of Indians Lennox Island PEI	184,442
Lesser Slave Lake Indian Regional Council Slave Lake Alta	1,557,529
Liard Indian Band Watson Lake YT	369,070
Liard Indian Reserve #3 Watson Lake YT	271,202
Little Black Bear Band Balcarres Sask	110,200
Little Black River Band O'Hanley Man	213,395
Little Grand Rapids Band Little Grand Rapids Man	443,796
Little Pine Band Paynton Sask	652,364
Little Red River Band High Level Alta	3,577,211
Little Salmon/Carmacks Indian Band Carmacks YT	329,061
Little Saskatchewan Band Gypsumville Man	227,714
Little Shuswap Band Chase BC	50,000
Long Lake 58 Band Long Lac Ont	487,050
Long Plain Band Edwin Man	428,752
Lower Kootenay Band Creston BC	354,333
Lower Nicola Band Merritt BC	133,800
Lower Similkameen Band Keremeos BC	126,800
Lubicon Lake Band Peace River Alta	140,120
Lytton Band Lytton BC	487,000
Magnetawan Band Britt Ont	95,876
Makwa Sahgaiehcan Band Loon Lake Sask	230,700
Manouane Band Manouane Que	2,151,242
Martin Falls Band Nakina Ont	235,600
Masset Band Masset BC	1,045,440
Mathias Colomb Band Pukatawagan Man	658,108
McLeod Lake Band Prince George BC	80,600
Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask	185,989
Membertou Band of Indians Sydney NS	377,733
Metlakatla Band Prince Rupert BC	450,860
Michipicoten Band Wawa Ont	70,000
Micmacs of Maria Band Council Maria Que	1,040,159
Millbrook Band of Indians Truro NS	411,686
Mingan Band Mingan Que	133,900
Ministère de l'Éducation Quebec Que	6,612,300
Mississauga Band Blind River Ont	177,776
Mississauga of the New Credit Band Hagersville Ont	366,712
Mistawasis Band Leask Sask	384,257
Mohawk Council of Akwesasne Band Cornwall Ont	1,450,550
Mohawk Council of Kahnawake Kahnawake Que	2,592,405
Mohawks of the Bay of Quinte Band Deseronto Ont	1,147,950
Montagnais Lac St-Jean Conseil Pointe Bleue Que	859,422
Montagnais Les Escoumins Conseil Les Escoumins Que	375,212
Montagnais Pakua Shipi Conseil St-Augustin Que	250,100
Montagnais Schefferville Conseil Schefferville Que	177,500
Montagnais Uashat Maliotenam Conseil Sept Iles Que	3,750,527
Montreal Lake Band Prince Albert Sask	547,449
Montreal Lake Development Corp Prince Albert Sask	50,000
Moose Deer Point Band Mactier Ont	123,800

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Moose Factory Band Moose Factory Ont	1,539,500
Moose Lake Band Moose Lake Man	133,476
Moose Woods Band Saskatoon Sask	139,437
Moosomin Band Cochin Sask	168,050
Moravian of the Thames Band Thamesville Ont	176,300
Moricetown Band Moricetown BC	450,028
Mosquito Band Cando Sask	129,325
Mount Currie Band Mount Currie BC	647,561
Muncey of the Thames Band Muncey Ont	61,500
Muscowpetung Band Edenwold Sask	263,220
Muskeg Lake Band Leask Sask	116,940
Muskowekwan Band Lestock Sask	150,760
Muskowedwan Education Centre Lestock Sask	63,300
Muskrat Dam Band Pickle Lake Ont	910,200
Musqueam Band Vancouver BC	678,157
Na-Cho Ny'A'K Dun Mayo YT	741,146
Naicatchewenin Band Devlin Ont	84,340
Nanaimo Band Nanaimo BC	295,367
Natashquan Band Natashquan Que	700,212
Nation Huronne Wendat Conseil Village des Hurons Que	439,925
Nazko Band Quesnel BC	277,300
Necoslie Band Fort St James BC	187,994
Nee Tahi Buhn Band Burns Lake BC	93,249
Nelson House Band Nelson House Man	2,706,400
Nemaiah Valley Band Nemaiah Valley BC	142,810
Neskainlith Band Chase BC	120,000
New Post Band Cochrane Ont	51,315
Nicickousemenecaning Band Fort Frances Ont	56,925
Nimpkish Band Alert Bay BC	582,508
Nipissing Band Sturgeon Falls Ont	179,672
North Caribou Lake Band Weagamow Lake Ont	979,581
North Coast Tribal Council Prince Rupert BC	127,700
North Saskatchewan Electric La Ronge Sask	191,000
North Spirit Lake Band North Spirit Lake Ont	399,700
North Thompson Band Barriere BC	110,000
Northern Flood Committee Inc Winnipeg Man	6,874,200
Northern Lights School Division No 113 Prince Albert Sask	1,113,200
Northlands Band Lac Brochet Man	571,984
Northwest Angle 33 Band Angle Inlet Minn USA	231,800
Northwest Angle 37 Band Sioux Narrows Ont	106,300
Norway House Band Norway House Man	1,175,890
Nut Lake Band Rose Valley Sask	806,696
Nuu Chah Nulth Tribal Council Port Alberni BC	2,637,000
O'Chiese Band Rocky Mountain House Alta	613,000
Oak Lake Band Pipestone Man	115,120
Obedjiwan Band Roberval Que	1,102,916
Ochapowace Band Broadview Sask	269,770
Odanak Band Odanak Que	413,415
Ohiaht Band Bamfield BC	183,300
Ojibways of Onegaming Band Nestor Falls Ont	244,900
Okanagan Band Vernon BC	425,000
Okanese Band Balcarres Sask	156,980
Old Crow Indian Band Old Crow YT	665,859
On Reserve Housing Code Toronto Ont	85,005
One Arrow Band Batoche Sask	206,050
Oneidas of the Thames Band Southwold Ont	917,900
Onion Lake Band Lloydminster Sask	972,200
Ontario Hydro Toronto Ont	3,694,814
Oromocto Band of Indians Oromocto NB	92,950
Osnaburgh Band Osnaburgh Ont	785,100
Osoyoos Band Oliver BC	103,030
Oweekeno Band Port Hardy BC	99,000
Oxford House Band Oxford House Man	1,873,060
Pabineau Band of Indians Bathurst NB	67,939
Pacheenaht Band Port Renfrew BC	65,800
Parry Island Band Parry Sound Ont	327,400
Pasqua Band Fort Qu'Appelle Sask	326,350
Paul Band Duffield Alta	237,793
Pauquachin Band Brentwood Bay BC	208,117
Pavilion Band Cache Creek BC	64,396
Pays Plat Indian Band Schreiber Ont	51,500
Peepeekisis Band Balcarres Sask	356,660
Peguis Band Hodgson Man	3,745,263
Peigan Band Brocket Alta	1,252,093
Peigan Board of Education Brocket Alta	640,147
Pelican Lake Band Leoville Sask	223,900
Penelakut Band Chemainus BC	326,688
Penticton Band Penticton BC	108,000
Peter Ballantyne Band Pelican Narrows Sask	391,857
Piapot Band Cupar Sask	293,390
Pic Mobert Indian Band Mobert Ont	170,200
Pictou Landing Band of Indians Pictou Landing NS	178,127
Pikangikum Band Pikangikum Ont	894,900
Pine Creek Band Camperville Man	336,424
Police Amerindienne Conseil Pointe Bleue Que	673,000
Poorman Band Quinton Sask	539,770
Poplar Hill Band Poplar Hill Ont	197,700
Poplar River Band via Negginan Man	807,420
Poundmaker Band Cutknife Sask	271,725
Prince Albert District Chiefs Management Co Prince Albert Sask	87,400
Prophet River Band Fort Nelson BC	204,700
Province of Manitoba Winnipeg Man	1,257,236
Provincial Treasurer Edmonton Alta	577,000
Quatsino Band Coal Harbour BC	171,122
Rainy River Band Emo Ont	118,000
Rat Portage Band Kenora Ont	163,000
Red Bank Band of Indians Red Bank NB	596,384
Red Earth Band Carrot River Sask	648,492
Red Pheasant Band Cando Sask	249,148
Red Rock Indian Band Nipigon Ont	424,200
Red Sucker Lake Band Red Sucker Lake Man	319,527
Restigouche Band Council Restigouche Que	57,124
River Desert Band Council Maniwaki Que	1,489,165
Rocky Bay Indian Band MacDiarmid Ont	3,095,000
Rolling River Band Erickson Man	273,445
Roseau River Band Ginew Man	1,840,792
Ross River Indian Band Ross River YT	319,732
Sachigo Lake Band Sachigo Lake Ont	899,690
Saddle Lake Band Saddle Lake Alta	1,955,469
Sakimay Band Grenfell Sask	494,387
Sandy Bay Band Marius Man	1,394,485
Sandy Lake Band Sandy Lake Ont	1,562,400
Sarcee Band Calgary Alta	511,400
Saskatchewan Power Corporation Regina Sask	1,250,000
Saugeen Band Southampton Ont	268,674
Saulteau Band Chetwynd BC	328,800
Saulteaux Band Cochin Sask	489,885
Seabird Island Band Agassiz BC	239,895
Seine River Band Mine Centre Ont	142,625
Selkirk Indian Band Pelly Crossing YT	268,043
Serpent River Band Cutler Ont	277,666
Seton Lake Band Shalalth BC	401,128
Shackan Band Merritt BC	100,000
Shamattawa Band Shamattawa Man	786,927
Shawanaga Band Nobel Ont	416,310
Sheguiandah Band Sheguiandah Ont	178,508
Sheshegwaning Band Sheshegwaning Ont	103,000
Shoal Lake 39 Band Kejick Ont	232,600
Shoal Lake 40 Band Kejick Ont	177,300
Shoal Lake Band Carrot River Sask	190,704
Shoal River Band Pelican Rapids Man	654,312
Shubenacadie Band of Indians Shubenacadie NS	653,563
Shuswap Band Invermere BC	70,000
Sioux Valley Band Griswold Man	919,780
Six Nations of the Grand River Band Ohsweken Ont	2,326,500
Skeetchestn Band Savona BC	183,000
Skidegate Band Queen Charlotte City BC	917,520
Skuppah Band Skuppah BC	250,000
Skwah Band Chilliwack BC	51,188
Sliammon Band Powell River BC	471,310
Société Habitation du Québec Quebec Que	350,000
Soda Creek Band Williams Lake BC	54,900
Songhees Band Victoria BC	132,900
Soowahlie Band Vedder Crossing BC	72,738
Southeast Resource Dev Council Corp Winnipeg Man	201,200
Southeast Tribal Division School Inc Winnipeg Man	518,576
Spallumcheen Band Enderby BC	196,900

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Spanish River Band Massey Ont	382,136
Split Lake Band Split Lake Man	687,637
Squamish Band North Vancouver BC	387,002
St Mary's Band Cranbrook BC	51,334
St Mary's Band of Indians Fredericton NB	723,541
St Theresa Point Band St Theresa Point Man	1,035,784
Standing Buffalo Band Fort Qu'Appelle Sask	80,600
Stangecoming Band Fort Frances Ont	177,000
Starblanket Band Balcarres Sask	204,520
Stellaquo Band Fraser Lake BC	111,498
Stone Band Hanceville BC	380,565
Stoney Band Morley Alta	488,500
Stony Creek Band Vanderhoof BC	324,645
Stuart-Trembleur Lake Band Fort St James BC	234,994
Sturgeon Lake Band Valleyview Alta	940,100
Sucker Creek Band Enilda Alta	491,184
Sumas Band Abbotsford BC	560,638
Summer Beaver Band Pickle Lake Ont	467,683
Sunchild Band Rocky Mountain House Alta	708,534
Swan Lake Band Swan Lake Man	142,060
Swan River Band Kinuso Alta	44,755
Sweetgrass Band Gallivan Sask	325,455
Tahltan Band Telegraph Creek BC	334,536
Takla Lake Band Fort St James BC	1,130,544
Taku River Tlingits Atlin BC	221,311
Tallcree Band Ft Vermilion Alta	1,476,350
Temagami Band Temagami Ont	96,384
Teslin Indian Band Teslin YT	395,293
The Pas Band The Pas Man	2,625,685
Thunderchild Band Turtleford Sask	304,860
Timiskaming Band Council Notre Dame du Nord Que	103,589
Tobique Band of Indians Perth-Andover NB	1,419,794
Toosey Band Riske Creek BC	584,950
Treaty 8 Tribal Association Fort St John BC	53,000
Tsawataineuk Band Kingcome Inlet BC	119,008
Tsawout Band Saanichton BC	57,200
Tsawwassen Band Delta BC	130,869
Turnor Lake Band Turnor Lake Sask	172,000
Tzeachten Band Sardis BC	54,738
Ulkatcho Band Anaham Lake BC	181,918
United Native Nations #167 Cassiar BC	376,577
Upper Nicola Band Merritt BC	211,000
Valley River Band Roblin Man	197,829
Wabigoon Band Dinorwic Ont	223,100
Wagmatcook Band of Indians Baddeck NS	274,169
Wahgoshig Band Cochrane Ont	291,500
Wahpeton Band Prince Albert Sask	71,358
Walpole Island Band Wallaceburg Ont	2,263,770
Wapekeka Band Angling Lake Ont	319,900
Wasagamack Band Wasagamack Man	589,885
Washagamis Bay Band Keewatin Ont	694,500
Waterhen Band Skownan Man	213,815
Waterhen Lake Band Waterhen Lake Sask	1,900,220
Waywayseecappo Band Rossburn Man	438,518
Webequie Band Pickle Lake Ont	395,700
Weenusk Band Peawanuck Ont	2,360,100
West Bay Band Exselsior Ont	632,152
Westbank Band Kelowna BC	200,800
Weymontachie Band Sanmaur Que	1,051,355
Whe La La U Area Council Alert Bay BC	199,586
Whitefish Bay Band Pawitik Ont	277,700
Whitefish Lake Band Naughton Ont	105,686
Whitefish Lake #128 Goodfish Alta	571,369
Whitefish Lake Band #459 Atikameg Alta	365,900
Whitefish River Band Birch Island Ont	176,492
Whitesand Indian Band Armstrong Ont	1,159,700
Whycocomagh Band of Indians Inverness NS	423,706
Wikwemikong Band Wikwemikong Ont	1,406,687
Williams Lake Band Williams Lake BC	148,500
Witchekan Lake Band Spiritwood Sask	374,040
Woodstock Band of Indians Woodstock NB	347,056
Wunnummin Lake Band Wunnummin Lake Ont	2,550,900
York Factory Band York Landing Man	186,532

Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Maintenance and operation $123,815,952—

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Abegweit Band of Indians Cornwall PEI	66,635
Abitibiwinni Band Amos Que	142,472
Acadia Band of Indians Yarmouth NS	61,259
Adams Lake Band Chase BC	58,661
Afton Band of Indians Afton NS	54,238
Ahtahkakoop Band Shell Lake Sask	273,434
Alexander Band Morinville Alta	325,128
Alexis Band Glenevis Alta	255,419
Alkali Lake Band Williams Lake BC	183,493
Anaham Band Alexis Creek BC	192,962
Anspayaxw School Society Hazelton BC	124,850
Attawapiskat Band Attawapiskat Ont	804,545
Barren Lands Band Brochet Man	53,860
Barriere Lake Band Council Rapid Lake Que	75,507
Batchewana Band Sault Ste Marie Ont	55,049
Battleford Treaty No 6 Tribal Council North Battleford Sask	82,500
Beardy's Band Duck Lake Sask	433,654
Bearskin Lake Band Bearskin Lake Ont	214,570
Beausoleil Indian Band Penetanguishene Ont	264,334
Beaver Lake Band Lac la Biche Alta	326,451
Bella Bella Community School Waglisla BC	308,215
Bella Coola Band Bella Coola BC	305,872
Berens River Band Berens River Man	222,420
Betsiamites Band Betsiamites Que	564,954
Big C Band La Loche Sask	361,700
Big Cove Band of Indians Big Cove NB	613,535
Big Grassy Band Morson Ont	65,028
Big River Band Debden Sask	154,188
Big Trout Lake Band Big Trout Lake Ont	694,995
Bigstone Cree Band Desmarais Alta	312,914
Birdtail Sioux Band Beulah Man	153,000
Black Lake Band Black Lake Sask	786,640
Blackfoot Band Gleichen Alta	1,061,635
Blood Band Stand Off Alta	2,244,641
Bloodvein Band Bloodvein Man	308,120
Blue Quills Native Education St Paul Alta	371,358
Blueberry River Band Buick BC	86,371
Boyer River Band High Level Alta	127,919
Brokenhead Band Scanterbury Man	167,109
Buffalo Point Band Middlebro Man	93,820
Buffalo River Band Buffalo River Sask	279,200
Burnt Church Band of Indians Legaceville NB	381,626
Canada Mortgage and Housing Toronto Ont	244,415
Canim Lake Band 100 Mile House BC	198,215
Canoe Creek Band Dog Creek BC	98,712
Canoe Lake Band Canoe Narrows Sask	208,700
Canyon City Band Terrace BC	62,287
Cape Mudge Band Quathiaski Cove BC	71,880
Carcross/Tagish Indian Band Carcross YT	63,429
Carry the Kettle Band Sintaluta Sask	202,441
Cat Lake Band Cat Lake Ont	165,550
Champagne/Aishihik Indian Band Haines Junction YT	136,929
Chapel Island Band of Indians St Peters NS	138,505
Chehalis Band Agassiz BC	162,116
Chemainus Band Ladysmith BC	93,148
Chemawawin Educational Authority Inc Easterville Man	233,052
Chemawawin First Nation Easterville Man	112,310
Cheslatta Band Burns Lake BC	92,224
Chippewas of Georgina Island Band Sutton West Ont	105,904
Chippewas of Kettle & Stoney Point Band Forest Ont	209,051
Chippewas of Nawash Band Wiarton Ont	211,636
Chippewas of Rama Band Rama Ont	96,549
Chippewas of Sarnia Band Sarnia Ont	106,921
Chippewas of the Thames Band Muncey Ont	265,419
City of Fredericton Fredericton NB	205,834
City of Sydney Sydney NS	184,677
Cold Lake First Nations Band Grand Centre Alta	346,498
Coldwater Band Merritt BC	67,592

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Constance Lake Band Calstock Ont	55,591
Cote Band Kamsack Sask	171,889
Couchiching Band Fort Frances Ont	94,814
Cowessess Band Broadview Sask	561,443
Cowichan Band Duncan BC	174,452
Crane River Band Crane River Man	150,700
Cree Band Fort Chipewyan Alta	109,186
Cross Lake Band Cross Lake Man	771,799
Cumberland House Band Cumberland House Sask	292,849
Curve Lake Band Curve Lake Ont	84,117
Dakota Ojibway Tribal Council Inc Brandon Man	930,161
Dakota Plains Band Edwin Man	101,180
Dakota Tipi Band Portage La Prairie Man	78,768
Dauphin River Band Gypsumville Man	52,620
Dauphin River School Division No 1 Dauphin Man	82,415
Dawson Indian Band Dawson City YT	78,929
Day Star Band Punnichy Sask	58,520
Deer Lake Band Deer Lake Ont	163,354
Den Tha Band Chateh Alta	306,085
Doig River Band Rose Prairie BC	77,608
Dokis Band Monetville Ont	78,285
Douglas Band Mission BC	86,498
Eagle Lake Band Eagle River Ont	97,433
Ebb & Flow Band Ebb & Flow Man	166,938
Eel Ground Band of Indians Newcastle NB	188,066
English River Band Patuanak Sask	224,300
Enoch Band Winterburn Alta	315,576
Eskasoni Band of Indians Eskasoni NS	725,693
Fairford Band Fairford Man	122,720
Federation of Saskatchewan Indians Saskatoon Sask	324,000
First Nation Housing Society Vancouver BC	257,600
Fisher River Band Koostatak Man	507,780
Fishing Lake Band Wadena Sask	85,564
Flying Dust Band Meadow Lake Sask	161,600
Fond du Lac Band Prince Albert Sask	717,663
Fort Albany Band Fort Albany Ont	298,919
Fort Alexander Band Pine Falls Man	886,980
Fort Babine Education Society Smithers BC	64,594
Fort Churchill Band Tadoule Lake Man	151,730
Fort Hope Band Pickle Lake Ont	328,388
Fort Mackay Band Fort McMurray Alta	70,538
Fort McMurray Band Fort McMurray Alta	124,593
Fort Nelson Band Fort Nelson BC	205,214
Fort Severn Band Fort Severn Ont	272,950
Fort Ware Band MacKenzie BC	388,020
Fort William Indian Band Thunder Bay Ont	365,788
Fountain Band Lillooet BC	87,600
Fox Lake Band Gillam Man	138,030
Fraser Lake Band Fort Fraser BC	94,227
Frog Lake Band Heinsburg Alta	418,102
Garden Hill Band Island Lake Man	256,798
Garden River Band Sault Ste Marie Ont	86,381
Gitanmaax Band Hazelton BC	57,315
Gitksan Wet Suwet en Government Commission Hazelton BC	239,600
Gitlakdamix Band New Aiyansh BC	83,129
Gitsegukla Band South Hazelton BC	153,530
Gitwangak Band Kitwanga BC	90,015
God's Lake Band God's Lake Narrows Man	684,856
God's River Band God's River Man	190,614
Gordon Band Punnichy Sask	487,458
Grand Rapids Band Grand Rapids Man	101,367
Grassy Narrows Band Grassy Narrows Ont	320,866
Gull Bay Indian Band Armstrong Ont	68,110
Gwa Sala Nakwaxda Xw Tsulquate Band Port Hardy BC	77,360
Hagwilget Band New Hazelton BC	126,765
Halalt Band Chemainus BC	62,339
Halfway River Band Wonowon BC	134,153
Hartley Bay Band Hartley Bay BC	171,618
Heart Lake Band Lac la Biche Alta	179,950
Heiltsuk Band Waglisla BC	251,825
Heron Bay Indian Band Heron Bay Ont	98,139
Hiawatha First Nations Keene Ont	54,472
Hollow Water Band Wanipigow Man	173,625
Indian Birch Band Birch River Man	66,320
Indian Inspector Unit of Toronto Toronto Ont	131,300
Ingenika Band Prince George BC	54,635
Interlake Reserves Tribal Council Inc Ashern Man	57,935
Interlake Tribal Division for Schools Inc Ashern Man	215,167
Iskut Band Iskut BC	92,863
Island Lake Band Loon Lake Sask	332,824
Island Lake Tribal Council Inc Winnipeg Man	270,425
Islington Band Whitedog Ont	250,795
Jackhead Band Dallas Man	265,542
James Smith Band Kinistino Sask	573,816
Janvier Band Chard Alta	146,429
John Smith Band Birch Hills Sask	198,411
Joseph Bighead Band Pierceland Sask	201,100
Justice Institute of BC Vancouver BC	57,372
Kahkewistahaw Band Broadview Sask	214,295
Kamloops Band Kamloops BC	175,135
Kanesatake Band Council Oka Que	94,972
Kasabonika Lake Band Kasabonika Lake Ont	304,365
Kashechewan Band Kashechewan Ont	368,090
Keeseekoose Band Kamsack Sask	226,636
Keeseekoowenin Band Elphinstone Man	130,010
Keewatin Tribal Council Inc Thompson Man	114,382
Kehewin Band Bonnyville Alta	373,460
Key Band Norquay Sask	133,789
Kincolith Band Kincolith BC	123,334
Kingfisher Lake Band Kingfisher Lake Ont	188,340
Kingsclear Band of Indians Fredericton NB	196,708
Kinistino Band Chagoness Sask	122,568
Kispiox Band Hazelton BC	66,880
Kitamaat Band Kitamaat BC	115,169
Kitasoo Band Klemtu BC	286,601
Kitkatla Band Kitkatla BC	166,191
Kitwancool Band Kitwanga BC	92,540
Kluane Tribal Council Burwash Landing YT	89,929
Kluskus Band Quesnel BC	54,914
Kwanlin Dun Indian Band Whitehorse YT	316,929
Kwitcksutaineuk Ah Kwaw Ah Mish Band Simoon Sound BC	63,631
La Romaine Band La Romaine Que	118,489
Lac la Croix Band Fort Frances Ont	231,058
Lac la Hache Band Wollaston Lake Sask	375,314
Lac la Ronge Band Lac la Ronge Sask	1,571,577
Lac Seul Band Hudson Ont	130,674
Lac Simon Band Lac Simon Que	128,208
Lakalzap Band Greenville BC	127,665
Lake Babine Band Burns Lake BC	153,061
Lake Manitoba Band Vogar Man	363,935
Lake St Martin Band Gypsumville Man	286,980
Landsdowne House Band Pickle Lake Ont	148,489
Lax Kw Alaams Band Port Simpson BC	324,036
Lennox Island Band of Indians Lennox Island PEI	91,394
Lesser Slave Lake Indian Regional Council Slave Lake Alta	1,203,453
Liard Indian Band Watson Lake YT	182,929
Liard Indian Reserve #3 Watson Lake YT	134,462
Little Black Bear Band Goodeve Sask	80,864
Little Black River Band O'Hanley Man	152,804
Little Grand Rapids Band Little Grand Rapids Man	171,567
Little Pine Band Paynton Sask	288,202
Little Red River Band High Level Alta	1,812,543
Little Salmon/Carmacks Indian Band Carmacks YT	123,929
Little Saskatchewan Band Gypsumville Man	202,860
Little Shuswap Band Chase BC	62,786
Long Lake 58 Band Long Lac Ont	119,900
Long Lake 77 Band Long Lac Ont	80,500
Long Plain Band Edwin Man	412,454
Long Point Band Council Winneway River Que	152,590
Lower Nicola Band Merritt BC	68,035
Lubicon Lake Band Peace River Alta	56,845
Lytton Band Lytton BC	134,652
Makwa Sahgaiehcan Band Loon Lake Sask	267,500
Manouane Band Manouane Que	175,766
Martin Falls Band Nakina Ont	275,900
Masset Band Masset BC	181,280
Mathias Colomb Band Pukatawagan Man	245,004
Mattagami Band Gogama Ont	58,787

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask	389,213
Metlakatla Band Prince Rupert BC	97,504
Micmacs of Maria Band Council Maria Que	104,845
Millbrook Band of Indians Truro NS	60,738
Mingan Band Mingan Que	187,856
Minister of Finance Prov of New Brunswick Fredericton NB	159,643
Ministère du Conseil Exécutif Quebec Que	8,000,000
Mississauga Band Blind River Ont	60,767
Mississauga of the New Credit Band Hagersville Ont	54,700
Mistawasis Band Leask Sask	190,111
Mohawk Council of Akwesasne Band Cornwall Ont	1,006,618
Mohawk Council of Kahnawake Kahnawake Que	1,996,602
Mohawks of the Bay of Quinte Band Deseronto Ont	352,258
Montagnais Lac St Jean Conseil Pointe Bleue Que	840,390
Montagnais Pakua Shipi Conseil St Augustin Que	52,493
Montagnais Schefferville Conseil Schefferville Que	280,954
Montagnais Uashat Maliotenam Conseil Sept Iles Que	544,555
Montreal Lake Band Prince Albert Sask	924,755
Moose Factory Band Moose Factory Ont	288,282
Moose Lake Band Moose Lake Man	159,030
Moosomin Band Cochin Sask	269,980
Moravian of the Thames Band Thamesville Ont	91,781
Moricetown Band Moricetown BC	108,065
Mosquito Band Cando Sask	171,055
Mount Currie Band Mount Currie BC	342,971
Muscowpetung Band Edenwold Sask	128,171
Muskeg Lake Band Leask Sask	117,530
Muskowekwan Band Lestock Sask	113,669
Muskowekwan Education Centre Lestock Sask	231,500
Muskrat Dam Band Pickle Lake Ont	185,140
Na-Cho Ny'A'K Dun Mayo YT	50,930
Nanaimo Band Nanaimo BC	78,940
Natashquan Band Natashquan Que	176,791
Nation Huronne Wendat Conseil Village des Hurons Que	305,071
Necoslie Band Fort St James BC	92,172
Nelson House Band Nelson House Man	374,004
Nelson House Education Authority Inc Nelson House Man	421,200
Nemaiah Valley Band Nemaiah Valley BC	111,988
Nikaneet Band Maple Creek Sask	59,436
Ninpkish Band Alert Bay BC	194,579
Nipissing Band Sturgeon Falls Ont	335,578
North Caribou Lake Band Weagamow Lake Ont	259,516
North Coast Tribal Council Prince Rupert BC	51,368
North Spirit Lake Band North Spirit Lake Ont	62,800
North Thompson Band Barriere BC	96,142
Northlands Band Lac Brochet Man	320,470
Northwest Angle 33 Band Angle Inlet Minn USA	53,442
Northwest Angle 37 Band Sioux Narrow Ont	83,049
Norway House Band Norway House Man	626,123
Nut Lake Band Rose Valley Sask	191,822
Nuu Chah Nulth Tribal Council Port Alberni BC	958,512
O'Chiese Band Rocky Mountain House Alta	164,072
Oak Lake Band Edwin Man	87,280
Obedjiwan Band Roberval Que	291,732
Ochapowace Band Broadview Sask	181,198
Odanak Band Odanak Que	86,768
Ojibways of Onegaming Band Nestor Falls Ont	145,793
Okanagan Band Vernon BC	136,267
Okanese Band Balcarres Sask	67,376
Old Crow Indian Band Old Crow YT	224,929
One Arrow Band Batoche Sask	239,278
Oneidas of the Thames Band Southwold Ont	289,958
Onion Lake Band Lloydminster Sask	890,613
Opasquiak Educational Authority The Pas Man	105,650
Osnaburgh Band Osnaburgh Ont	106,779
Osoyoos Band Oliver BC	67,854
Oweekeno Band Port Hardy BC	221,863
Oxford House Band Oxford House Man	745,575
Parry Island Band Parry Sound Ont	243,406
Pasqua Band Fort Qu'Appelle Sask	215,423
Paul Band Duffield Alta	274,663
Pauquachin Band Brentwood Bay BC	67,990
Peepeekisis Band Balcarres Sask	177,992
Peguis Band Hodgson Man	1,003,187
Peigan Band Brocket Alta	728,845
Peigan Board of Education Brocket Alta	202,200
Pelican Lake Band Leoville Sask	153,941
Penelakut Band Chemainus BC	118,378
Penticton Band Penticton BC	66,348
Peter Ballantyne Band Pelican Narrows Sask	1,321,459
Piapot Band Cupar Sask	264,655
Pic Mobert Indian Band Mobert Ont	102,009
Pictou Landing Band of Indians Pictou Landing NS	80,196
Pikangikum Band Pikangikum Ont	634,725
Pine Creek Band Camperville Man	285,320
Police Amérindienne Conseil Pointe Bleue Que	3,440,371
Poorman Band Quinton Sask	328,532
Poplar River Band via Negginan Man	134,585
Poundmaker Band Cutknife Sask	262,596
Prince Albert District Chiefs Management Co Prince Albert Sask	614,680
Prophet River Band Fort Nelson BC	65,249
Provincial Treasurer Edmonton Alta	140,583
Pukatawagan Indian Education Authority Inc Pukatawagan Man	339,950
Qu'Appelle Indian Residential School Lebret Sask	69,600
Rainy River Band Emo Ont	99,308
Rat Portage Band Kenora Ont	121,032
Red Bank Band of Indians Red Bank NB	164,871
Red Earth Band Carrot River Sask	753,424
Red Pheasant Band Cando Sask	236,173
Red Rock Indian Band Nipigon Ont	68,128
Red Sucker Lake Band Red Sucker Lake Man	205,405
Restigouche Band Council Restigouche Que	205,929
River Desert Band Council Maniwaki Que	462,065
Rolling River Band Erickson Man	232,290
Roseau River Band Ginew Man	414,020
Ross River Indian Band Ross River YT	102,429
Sachigo Lake Band Sachigo Lake Ont	468,050
Saddle Lake Band Saddle Lake Alta	883,309
Sakimay Band Grenfell Sask	133,387
Sandy Bay Band Marius Man	262,280
Sandy Bay Education Foundation Inc Marius Man	362,430
Sandy Lake Band Sandy Lake Ont	832,164
Sarcee Band Calgary Alta	325,431
Sask Indian Community College Saskatoon Sask	108,000
Saskatchewan Water Corporation Regina Sask	64,500
Saskatoon District Chiefs Saskatoon Sask	487,188
Saugeen Band Southampton Ont	145,356
Saulteau Band Chetwynd BC	88,378
Saulteaux Band Cochin Sask	362,193
Seabird Island Band Agassiz BC	110,520
Seine River Band Mine Centre Ont	74,095
Selkirk Indian Band Pelly Crossing YT	90,429
Serpent River Band Cutler Ont	132,762
Seton Lake Band Shalalth BC	64,917
Shamattawa Band Shamattawa Man	192,340
Sheguiandah Band Sheguiandah Ont	61,901
Shibogama Tribal Council Kasabonika Ont	75,274
Shoal Lake 39 Band Kejick Ont	101,953
Shoal Lake 40 Band Kejick Ont	114,592
Shoal Lake Band Carrot River Sask	360,526
Shoal River Band Pelican Rapids Man	111,100
Shubenacadie Band of Indians Shubenacadie NS	184,523
Sioux Valley Band Griswold Man	378,440
Six Nations of the Grand River Band Ohsweken Ont	989,317
Skeetchestn Band Savona BC	59,155
Skidegate Band Queen Charlotte City BC	120,919
Skookumchuck Band Pemberton BC	65,599
Skwah Band Chilliwack BC	50,549
Sliammon Band Powell River BC	102,531
Solicitor General Toronto Ont	4,626,278
Southeast Resource Development Council Corp Winnipeg Man	62,500
Southeast Tribal Division School Inc Winnipeg Man	663,400
Spallumcheen Band Enderby BC	102,625
Spanish River Band Massey Ont	173,560
Split Lake Band Split Lake Man	358,100

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Squamish Band North Vancouver BC	95,273
St Theresa Point Band St Theresa Point Man	311,467
Standing Buffalo Band Fort Qu'Appelle Sask	204,931
Starblanket Band Balcarres Sask	562,956
Stellaquo Band Fraser Lake BC	66,606
Stone Band Hanceville BC	50,698
Stoney Band Morley Alta	1,114,178
Stony Creek Band Vanderhoof BC	138,355
Stuart-Trembleur Lake Band Fort St James BC	359,106
Sturgeon Lake Band Valleyview Alta	518,496
Sucker Creek Band Little Current Ont	70,213
Sumas Band Abbotsford BC	59,671
Sunchild Band Rocky Mountain House Alta	364,656
Swampy Cree Tribal Council Inc The Pas Man	57,600
Swan Lake Band Swan Lake Man	219,570
Sweetgrass Band Gallivan Sask	519,489
Tahltan Band Telegraph Creek BC	51,924
Takla Lake Band Fort St James BC	194,730
Taku River Tlingits Atlin BC	85,559
Tallcree Band Fort Vermilion Alta	293,306
Teslin Indian Band Teslin YT	90,929
The Pas Band The Pas Man	394,261
Thunderchild Band Turtleford Sask	575,052
Timiskaming Band Council Notre Dame du Nord Que	73,845
Tobique Band of Indians Perth-Andover NB	362,527
Touchwood File Hills Qu'Appelle District Chiefs Fort Qu'Appelle Sask	79,500
Town of Truro Truro NS	171,043
Tsartlip Band Brentwood Bay BC	59,296
Tsawataineuk Band Kingcome Inlet BC	123,097
Tsawout Band Saanichton BC	55,296
Ulkatcho Band Anaham Lake BC	144,769
United Native Nations #167 Cassiar BC	131,330
Upper Nicola Band Merritt BC	84,859
Valley River Band Roblin Man	175,550
Ville de Schefferville Schefferville Que	104,103
Wabigoon Band Dinorwic Ont	59,312
Wagmatcook Band of Indians Baddeck NS	134,365
Wahpeton Band Prince Albert Sask	207,927
Walpole Island Band Wallaceburg Ont	505,281
Wapekeka Band Angling Lake Ont	203,303
Wasagamack Band Wasagamack Man	273,050
Wascana Institute of Applied Arts Regina Sask	150,500
Waterhen Band Skownan Man	136,520
Waterhen Lake Band Waterhen Lake Sask	348,300
Waywayseecappo Band Rossburn Man	523,720
Webequie Band Pickle Lake Ont	191,622
Weenusk Band Peawanuck Ont	391,839
West Bay Band Excelsior Ont	256,319
West Region Tribal Council Inc Dauphin Man	57,100
Westbank Band Kelowna BC	63,905
Weymontachie Band Sanmaur Que	353,708
White Bear Band Carlyle Sask	491,088
Whitefish Bay Band Pawitik Ont	298,752
Whitefish Lake Band Naughton Ont	79,690
Whitefish Lake Band #128 Goodfish Alta	523,212
Whitefish River Band Birch Island Ont	116,199
Whycocomagh Band of Indians Inverness NS	189,171
Wikwemikong Band Wikwemikong Ont	732,344
Williams Lake Band Williams Lake BC	81,138
Windigo Area Tribal Council Sioux Lookout Ont	106,456
Witchekan Lake Band Spiritwood Sask	51,031
Woodstock Band of Indians Woodstock NB	89,400
Wunnummin Lake Band Wunnummin Lake Ont	252,538
York Factory Band York Landing Man	189,720
Yorkton District Chiefs Yorkton Sask	55,500
Contributions to Indian bands and Inuit settlements for local development planning $3,482,249—	
Barriere Lake Band Council Rapid Lake Que	55,000
Carrier Sekani Tribal Council Prince George BC	97,700
Chiefs of Ontario Office Toronto Ont	100,500
First Nations Technical Institute Deseronto Ont	80,225
Island Lake Tribal Council Inc Winnipeg Man	87,793
Nuu Chah Nulth Tribal Council Port Alberni BC	53,800
Whitefish Bay Band Pawitik Ont	52,600
Windigo Area Tribal Council Sioux Lookout Ont	92,800
Contribution to Makivik Corporation for the payment of transportation costs of Inuit from Grise Fjord and Resolute Bay, NWT to Inukjuak Quebec $50,000—	
Makivik Corporation Montreal Que	50,000
Contributions to Indian bands and associations for policy development and consultation $9,135,879—	
Algonquin Ouest Québec Conseil Val d'Or Que	70,600
Alliance Tribal Council Vancouver BC	75,597
Assembly of First Nations Ottawa Ont	2,523,000
Association of Iroquois and Allied Nations London Ont	182,750
Attikamek Montagnais Conseil Village des Hurons Que	187,000
Attikamek Sipi Conseil de la Nation La Tuque Que	60,000
Blood Band Stand Off Alta	55,500
Carcross/Tagish Indian Band Carcross YT	83,303
Carrier Sekani Tribal Council Prince George BC	110,200
Chiefs of Ontario Office Toronto Ont	343,550
Federation of Saskatchewan Indians Saskatoon Sask	456,500
Grand Council Treaty No 3 Kenora Ont	234,425
Grassy Narrows Band Grassy Narrows Ont	65,100
Indian Association of Alberta Edmonton Alta	765,000
Indian Commission of Ontario Toronto Ont	291,156
Kamloops Indian Band Kamloops BC	85,000
Kootenay Area Council Cranbrook BC	182,800
Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask	52,300
Nishnawbe Aski Nation Toronto Ont	328,400
Nuu Chah Nulth Tribal Council Port Alberni BC	68,300
Oweekeno Kitasoo Nuxalk Tribal Council Bella Coola BC	56,133
Prince Albert District Chiefs Management Co Prince Albert Sask	81,000
Saskatchewan Indian Women's Association Regina Sask	125,000
Secrétariat des Premières Nations Village des Hurons Que	136,468
Southeast Resource Development Council Corp Winnipeg Man	264,600
Union of New Brunswick Indians Fredericton NB	57,458
Union of Nova Scotia Indians Sydney NS	68,500
Union of Ontario Indians Toronto Ont	379,700
Contributions to Indian bands for employee benefit plans $4,307,763—	
Attikamek Montagnais Conseil Village des Hurons Que	1,165,093
English River Band Patuanak Sask	58,600
Eskasoni Band of Indians Eskasoni NS	201,288
Island Lake Band Loon Lake Sask	52,225
Meadow Lake District Chiefs Management Co Meadow Lake Sask	270,000
Mohawk Council of Kahnawake Kahnawake Que	301,002
Nelson House Education Authority Inc Nelson House Man	102,574
Nuu Chah Nulth Tribal Council Port Alberni BC	63,000
Onion Lake Band Lloydminster Sask	211,300
Peguis Band Hodgson Man	155,901
Police Amérindienne Conseil Pointe Bleue Que	315,705
Prince Albert District Chiefs Management Co Prince Albert Sask	208,400
Red Earth Band Carrot River Sask	95,100
Saulteaux Band Cochin Sask	63,900
Six Nations of the Grand River Band Ohsweken Ont	62,400
Waterhen Lake Band Waterhen Lake Sask	80,900
Contributions to Indian bands for programs on Indian management and social paraprofessional training $4,966,685—	
Canadian Executive Services Organization Toronto Ont	1,661,000
Lac la Croix Band Fort Frances Ont	50,000
Lac Seul Band Hudson Ont	54,068
Prince Albert District Chiefs Management Co Prince Albert Sask	78,700
Saskatoon District Chiefs Saskatoon Sask	55,961
Southeast Resource Development Council Corp Winnipeg Man	84,250

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Touchwood File Hills Qu'Appelle District Chiefs Fort Qu'Appelle Sask	138,600
Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador $6,799,039—	
Newfoundland Exchequer Account St John's Nfld	6,799,039
Contributions to tribal councils for administration service costs and management support services $19,958,102—	
Algonquins Ouest Québec Conseil Val d'Or Que	90,000
Alkali Lake Band Williams Lake BC	60,000
Alliance Tribal Council Vancouver BC	80,300
Attikamek Montagnais Conseil Village des Hurons Que	270,250
Attikamek Sipi Conseil de la Nation La Tuque Que	290,190
Battleford's Treaty No 6 Tribal Council North Battleford Sask	307,300
Beaver Lake Band Lac la Biche Alta	75,817
Cariboo Tribal Council Williams Lake BC	244,200
Carrier Sekani Tribal Council Prince George BC	473,000
Chilcotin Ulkatcho Kluskus Nation Tribal Council Williams Lake BC	87,750
Chilliwack Area Indian Council Chilliwack BC	133,500
Cold Lake First Nations Band Grand Centre Alta	127,129
Confederacy of Mainland Micmacs Truro NS	155,500
Dakota Ojibway Tribal Council Inc Brandon Man	626,065
Desolation Sound Tribal Council Powell River BC	177,300
Federation of Saskatchewan Indians Saskatoon Sask	124,900
First Nations of South Island Tribal Council Mill Bay BC	403,700
Fort Hope Band Pickle Lake Ont	68,100
Frog Lake Band Heinsburg Alta	281,048
Gitksan Wet Suwet en Government Commission Hazelton BC	138,800
God's River Band God's River Man	110,500
High Level Tribal Council High Level Alta	144,600
Interlake Reserves Tribal Council Inc Ashern Man	370,581
Island Lake Tribal Council Inc Winnipeg Man	405,211
Keewatin Tribal Council Inc Thompson Man	558,602
Kehewin Band Bonnyville Alta	111,047
Kootenay Area Council Cranbrook BC	295,700
Kwakiutl District Council Port Hardy BC	324,700
Lake Babine Band Burns Lake BC	50,000
Lesser Slave Lake Indian Regional Council Slave Lake Alta	1,124,282
Lillooet District Indian Council Lillooet BC	215,100
Lillooet Tribal Council Lillooet BC	162,000
Little Saskatchewan Band Gypsumville Man	75,000
Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask	540,500
Mistawasis Band Leask Sask	71,478
Montagnais Uashat Maliotenam Conseil Sept-Îles Que	57,600
Mount Currie Band Mount Currie BC	216,000
Musgamagw Tribal Council Alert Bay BC	169,300
Muskegog Tribal Council Alert Bay BC	185,000
Nicola Valley Indian Administration Merritt BC	299,500
Nisga A Tribal Council New Aiyansh BC	207,100
Nlaka Pamux Nation Tribal Council Lytton BC	358,000
North Coast Tribal Council Prince Rupert BC	366,766
North Shore Micmacs District Council Newcastle NB	95,000
North Shore Tribal Council Cutler Ont	52,550
Nuu Chah Nulth Tribal Council Port Alberni BC	949,600
Okanagan Tribal Council Kelowna BC	249,000
Oweekeno Kitasoo Nuxalk Tribal Council Bella Coola BC	58,800
Pehtabun Tribal Council Sandy Lake Ont	117,200
Prince Albert District Chiefs Management Co Prince Albert Sask	661,970
Restigouche Band Council Restigouche Que	374,799
Saddle Lake Band Saddle Lake Alta	163,123
Saskatoon District Chiefs Saskatoon Sask	290,097
Shellbrook Agency Chiefs Shellbrook Sask	112,568
Shibogoma Tribal Council Kasabonika BC	87,500
Shuswap Nation Tribal Council Kamloops BC	311,700
Southeast Resource Development Council Corp Winnipeg Man	398,280
Stangecoming Band Fort Frances Ont	63,000
Sto Lo Nation Society Sardis BC	53,200
Sto Lo Tribal Council Sardis BC	276,620
Swampy Cree Tribal Council Incorporated The Pas Man	405,395
Tahltan Tribal Council Dease Lake BC	80,900
Thunderchild Band Turtleford Sask	67,500
Touchwood File Hills Qu'Appelle District Chiefs Fort Qu'Appelle Sask	392,500
Treaty 8 Tribal Association Fort St John BC	444,800
United Chiefs and Councils of Ontario Excelsior Ont	139,500
West Region Tribal Council Inc Dauphin Man	430,035
Whitefish Bay Band Pawitik Ont	99,000
Whitefish Lake Band #128 Goodfish Alta	116,407
Windigo Area Tribal Council Sioux Lookout Ont	265,300
Yellowhead Tribal Council Stony Plain Alta	309,418
Yorktown District Chiefs Yorkton Sask	277,282
NORTHERN AFFAIRS PROGRAM $36,609,268	
Grant to individuals or organizations for the advancement of Indian and Inuit culture $45,000	
Grant to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory $12,000	
Grant to the Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of Government and industry relating to these issues $100,000—	
Canadian Arctic Resources Committee Ottawa Ont	100,000
Grants of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits $40,000	
Grant to the Territories Accident Prevention Association $5,000	
Grant to the Yukon Prospector's Association $2,000	
Grants to the Canadian Institute of Resource Law $50,000—	
Canadian Institute of Resource Law Calgary Alta	50,000
Grant to Canadian universities and institutes for northern scientific research training $748,000—	
McGill University Montreal Que	55,000
University of Alberta Edmonton Alta	60,000
Grant to the Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities $150,000—	
Association of Canadian Universities Ottawa Ont	150,000
Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science $5,000	
Contribution to the Government of the Northwest Territories for hospital care of Indians and Inuit $14,606,110—	
Government of the Northwest Territories Yellowknife NWT	14,606,110
Contribution to the Government of the Yukon Territory for hospital care of Indians $1,618,403—	
Government of the Yukon Territory Whitehorse YT	1,618,403
Contribution to the Government of the Northwest Territories for medicare of Indians and Inuit $3,299,764—	
Government of the Northwest Territories Yellowknife NWT	3,299,764
Contribution to the Government of the Yukon Territory for medicare of Indians $802,166—	
Government of the Yukon Territory Whitehorse YT	802,166
Contribution to the Government of the Yukon Territory for low-income rental-purchase housing $168,192—	
Government of the Yukon Territory Whitehorse YT	168,192

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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Contributions to northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development $144,199—	
Inuit Tapirisat of Canada Ottawa Ont	80,000
Contributions to Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program $454,000—	
Inuit Cultural Institute Eskimo Point NWT	400,000
Labrador Inuit Association Nain Labrador	54,000
Contribution to the Interjurisdictional Caribou Management Board $15,000	
Contributions to Inuit individuals, groups, associations, corporations or co-operatives for the purpose of implementing new production and marketing strategies for Inuit arts and crafts $412,351—	
Canadian Arctic Producer Ltd Winnipeg Man	140,960
Tuttavik Mississauga Ont	59,367
West Baffin Eskimo Co-operative Ltd Toronto Ont	109,000
Contributions to Inuit cultural organizations to promote the development of Inuit culture and language $300,000—	
Avataq Cultural Institute Inukjuak Que	60,000
Inuit Cultural Institute Eskimo Point NWT	195,000
Contribution to the Canadian Eskimo Arts Council for its operating costs to enable the Council to provide advice to governments and Inuit organizations on matters relating to the development and protection of Inuit art $78,000—	
Canadian Eskimo Arts Council Ottawa Ont	78,000
Contribution for Inuit counselling in the South $80,000	
Contribution to the Government of the Yukon Territory in relation to the Canada/Yukon Economic Development Agreement $1,603,006—	
Government of the Yukon Territory Whitehorse YT	1,603,006
Contribution to Council for Yukon Indians to assist in training and employment liaison for native people $40,000	
Contribution to Inuit individuals, groups, associations, corporations, or co-operatives for the purpose of furthering economic development among Canadian Inuit $1,493,400—	
Arctic Co-operative Ltd Winnipeg Man	1,210,625
Arviat Development Corporation Eskimo Point NWT	52,000
Koomuit Co-operative Association Ltd Pelly Bay NWT	65,000
Contribution to the Government of the Northwest Territories in relation to the Canada/Northwest Territories Economic Development Agreement $561,682—	
Government of the Northwest Territories Yellowknife NWT	561,682
Contribution to the Government of the Northwest Territories to subsidize domestic power consumers primarily in diesel services in northern communities $2,234,554—	
Government of the Northwest Territories Yellowknife NWT	2,234,554
Contribution to the Government of the Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities $150,000—	
Government of the Northwest Territories Yellowknife NWT	150,000
Contributions to the Community Advisory Committees of the Northwest Territories $124,893—	
Beaufort McKenzie Delta DI2 Group Inuvik NWT	60,663
McKenzie Great Bear DI2 Group Norman Wells NWT	64,230
Contributions to the Canadian Interagency Forest Fire Centre $8,553	
Contribution to encourage and support the direct participation of the territorial governments and northern native organizations in the Northern Land Use Planning Program $1,604,947—	
Committee for Aboriginal Peoples Entitlement Inuvik NWT	253,384
Dene Nation Yellowknife NWT	175,000
Government of the Northwest Territories Yellowknife NWT	475,000
Hamlet of Pond Inlet Pond Inlet NWT	204,000
McKenzie Delta Regional Council Inuvik NWT	79,000
Metis Association of the Northwest Territories Yellowknife NWT	175,000
Tungavik Federation of Nunavut Ottawa Ont	155,862
Contribution to the Porcupine Caribou Management Board $12,500	
Contributions to aboriginal and non-aboriginal organizations to aid in the protection and development of the fur industry $511,000—	
Inuit Tapirisat of Canada Ottawa Ont	101,000
Aboriginal Trappers Federation Ottawa Ont	120,000
Contributions to the territorial governments for the Northern Oil and Gas Action Program (NOGAP) $1,720,522—	
Government of the Northwest Territories Yellowknife NWT	1,391,706
Government of the Yukon Territory Whitehorse YT	328,816
Contributions to Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals $60,450	
Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement $2,813,576—	
Government of the Yukon Territory Whitehorse YT	801,056
Joint Secretariat Inuvik NWT	337,977
Contribution to the Canadian Regional Office of the Inuit Circumpolar Conference $135,000—	
Inuit Circumpolar Conference Ottawa Ont	135,000
Contribution to the Committee for the Papal Visit to Denendeh $400,000—	
Denendeh Papal Visit Committee Yellowknife NWT	400,000
TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM $738,420,300	
Transfer Payment to the Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory, the payments to be calculated in accordance with such agreements, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $167,418,000—	
Government of the Yukon Territory Whitehorse YT	167,418,000
Transfer Payment to the Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the Government of the Northwest Territories, the payments to the Government of the Northwest Territories to be calculated in accordance with the agreements and to authorize interim payments to the Government	

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

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of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $571,002,300—	
Government of the Northwest Territories Yellowknife NWT	571,002,300

Western Diversification Office $47,057,591

Western Diversification Program $512,490—	
Cimcor Fiber Ltd Duncan BC	55,000
Norstar Recreation Products Ltd Calgary Alta	100,000
Omara Systems Inc Edmonton Alta	62,371
Potash & Phosphate Institute of Canada Saskatoon Sask	113,000
Prairie Stair Products Inc White City Sask	101,250
Industrial Regional Development Program $13,483,297—	
Ardew Wood Products Ltd Merritt BC	84,944
Brett-Young Seeds (Gilbert Plains) Ltd Gilbert Plains Man	125,861
Bucyrus Blades of Canada Ltd Bramalea Ont	56,063
C&P Industrial Repairs Ltd Port Alberni BC	61,304
CAE Machinery Ltd Vancouver BC	69,836
Canadian Forest Products Ltd Vancouver BC	68,204
Canadian Medical Electronics Corp Edmonton Alta	53,396
Canlec Industries Ltd Surrey BC	180,386
Cheakamus Holdings Ltd Vancouver BC	55,953
Cortech Systems Ltd Saskatoon Sask	109,253
Dataspan Technology Ltd Calgary Alta	78,491
Develcon Electronics Ltd Saskatoon Sask	342,214
Discovery Canada Merchandisers Ltd Winnipeg Man	51,452
Dominion Bridge Co (Winnipeg Branch) Winnipeg Man	51,722
Dynapro Systems Inc Vancouver BC	63,064
Epic Data Inc Richmond BC	205,150
First Canadian Specialty Automotive Ltd Trail BC	61,412
Glenayre Electronics Ltd Vancouver BC	434,941
H A Simons Ltd Vancouver BC	59,786
Inland Seed Corp Binscarth Man	84,375
Innovative Research Inc Regina Sask	85,477
International Test Corp Vancouver BC	51,501
Lake Okanagan Resort Edmonton Alta	110,151
Macdon Industries Ltd Winnipeg Man	131,337
MacDonald Dettwiler & Associates Ltd Richmond BC	138,189
MacMillan Bloedel Ltd (Research) Vancouver BC	222,195
MacMillan Bloedel Research Division Vancouver BC	304,122
Microtel Ltd Vancouver BC	3,792,717
Misty River Marine Ltd Blumenort Man	71,170
Moducore Shelters Manufacturing Inc Calgary Alta	51,440
Moli Energy Ltd Burnaby BC	383,981
Moly-Cop Canada Kamloops BC	166,281
Nexus Engineering Corp Burnaby BC	171,169
Nissi Technologies Ltd Vancouver BC	57,553
Norstar Instruments Ltd Calgary Alta	200,503
Northern Industrial Plating Ltd Saskatoon Sask	54,653
Parent Seed Farm Ltd St Joseph Man	57,726
Pelorus Aviation Supplies Canada Ltd Calgary Alta	60,713
Philom Bios Inc Saskatoon Sask	101,037
Plastic Film Lektro-Seal Ltd Winnipeg Man	61,167
Pope & Talbot Ltd Grand Forks BC	533,374
Saskatoon Fresh Pack Potatoes Ltd Saskatoon Sask	57,569
Sci-Tec Instruments Inc Saskatoon Sask	58,142
Sentinel Vision Ltd Partnership Delta BC	210,123
Slocan Forest Products Ltd Richmond BC	59,655
Standard Machine Saskatoon Ltd Saskatoon Sask	114,344
Stewart N King Ltd Winnipeg Man	53,353
Tackama Forest Products Ltd Prince George BC	290,878
Takla Forest Products Prince George BC	218,213
Tec Industrial Developments Ltd Vancouver BC	62,716
TG Bright & Co Ltd Oliver BC	51,072
Top-Co Industries Ltd Edmonton Alta	98,240
Triman Industries Ltd Morden Man	112,218
Trionics Technology Ltd Vancouver BC	80,538
Vicon Inc Cambridge Ont	72,030
West Coast Engineering Ltd Delta BC	75,600
West-Man Culvert & Metal Co Ltd Winnipeg Man	317,949
238645 Alberta Ltd Nisku Alta	133,555
41185 Manitoba Ltd (Ross Foods) Winnipeg Man	82,168
Western Transportation Industrial Development $6,817,125—	
Advance Engineered Products Ltd Regina Sask	76,241
Allarcom Ltd Edmonton Alta	529,999
Andy's Millwork Ltd Winnipeg Man	172,940
Balderson Canada Ltd Edmonton Alta	87,984
Beauty Furniture Ltd Calgary Alta	82,533
Big M Plastics Ltd Lethbridge Alta	68,529
Bonar Plastics Ltd Winnipeg Man	64,424
Canada Wire & Cable Ltd Don Mills Ont	422,482
Canadian Forest Products Ltd Vancouver BC	81,307
CSP Foods Ltd Saskatoon Sask	132,268
Develcon Electronics Ltd Saskatoon Sask	123,326
Dynasty Furniture Manufacturing Ltd Calgary Sask	114,576
Export Packers Company Ltd Bramalea Ont	274,768
Flexi-Coil Ltd Saskatoon Sask	117,920
Fripp Fibre Forms Ltd Tisdale Sask	293,267
Glass Everett Prince Albert Sask	58,988
Guertin Bros Coating & Sealants Ltd Winnipeg Man	443,362
Novatex Manufacturing Canada Ltd Calgary Alta	122,269
Palliser Furniture Ltd Winnipeg Man	1,046,597
Porta-Test Systems Ltd Edmonton Alta	357,451
Precision Metalcraft Inc Winnipeg Man	88,281
Renn-Vertec Inc Edmonton Alta	82,927
S M E D Manufacturing Inc Calgary Alta	147,730
Sun Ice Ltd Calgary Alta	650,396
Sutherland Steel Foundry Ltd Saskatoon Sask	84,262
TCL Chemicals (1986) Ltd Edmonton Alta	64,658
Universe Machine Corp Edmonton Alta	114,970
Small Business Loans Act $9,808,660[2]	
Economic and Regional Development Agreements $16,436,019—	
Canada Mortgage and Housing Corp Winnipeg Man	60,835
City of Winnipeg Winnipeg Man	837,634
Forks Renewal Corp Winnipeg Man	722,890
Jacob Suchard Canada Inc Vancouver BC	783,595
MacDonald Dettwiler & Associates Ltd Richmond BC	189,786
Minister of Finance BC Victoria BC	3,120,122
Minister of Finance Winnipeg Man	1,112,997
Provincial Treasurer Edmonton Alta	4,197,011
Tenneco Canada Inc Islington Ont	694,799
Westar Timber Ltd Vancouver BC	4,050,000
Western Glove Works Winnipeg Man	383,559
Winnipeg Core Area Initiative Winnipeg Man	185,086

JUSTICE $302,659,189

Department $283,921,645

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid sytems $63,553,726—	
Provincial Treasurer of Alberta	5,864,302
Provincial Treasurer of British Columbia	5,966,667
Provincial Treasurer of Manitoba	2,881,264
Provincial Treasurer of New Brunswick	1,121,646
Provincial Treasurer of Newfoundland	1,121,202
Provincial Treasurer of the Northwest Territories	995,647
Provincial Treasurer of Nova Scotia	2,841,061
Provincial Treasurer of Ontario	26,624,047
Provincial Treasurer of Prince Edward Island	209,759
Provincial Treasurer of Saskatchewan	2,125,402
Provincial Treasurer of Quebec	12,840,474
Treasurer of the Yukon Territory	962,255

JUSTICE—*Continued*

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Contributions for a summer Exchange Program between Civil/Common Law Students $224,166	
Contributions for the Canadian Law Information Council $380,200	
Contributions for the Canadian Association of Provincial Court Judges $66,500	
Contributions to Association of Metis and Non-Status Indians $30,000—	
Manitoba Metis Federation Winnipeg Man	30,000
Contributions to the University of Ottawa Legislative Drafting Program $92,455	
Contributions to enhance Enforcement of Custody and maintenance Orders $208,622—	
Province of Nova Scotia	75,000
Contributions to Special Project Legal Aid Fund $100,572—	
Province of Manitoba	53,605
Contributions to Justice for Victims of Crime Program $2,622,354—	
Province of Alberta	238,950
Province of British Columbia	290,590
Province of Manitoba	107,860
Province of Nova Scotia	88,380
Province of Ontario	918,190
Province of Saskatchewan	102,100
Province of Quebec	662,720
Province of New Brunswick	72,203
Yukon Territory	88,728
Contributions to Young Offenders Legal Aid Program $206,838,256—	
Province of Alberta	11,596,000
Province of British Columbia	17,542,298
Province of Manitoba	5,906,238
Province of New Brunswick	3,760,550
Province of Newfoundland	2,718,275
Province of Nova Scotia	3,625,056
Province of Ontario	51,838,599
Province of Prince Edward Island	1,812,091
Province of Saskatchewan	6,693,136
Province of Quebec	94,685,502
Northwest Territories	3,975,064
Yukon Territory	2,685,447
Contributions to Criminal Law Reform Sentencing Fund $574,792—	
Province of British Columbia	60,974
Province of Manitoba	68,407
Province of Ontario	130,563
Province of Quebec	210,629
Contributions to Access to Legal Information Fund $866,363—	
Northwest Territories	70,000
Province of Newfoundland	70,000
Province of Manitoba	68,512
Province of Nova Scotia	66,016
Province of British Columbia	63,719
Province of Prince Edward Island	70,000
Province of Saskatchewan	69,418
Province of Ontario	133,130
Province of Quebec	185,000
Yukon Territory	70,568

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Contributions to Native Courtworker and related Programs for Native People and Representative of the Legal System $3,219,595—	
Northwest Territories	294,968
Province of Alberta	803,438
Province of British Columbia	580,857
Province of Manitoba	248,230
Province of Newfoundland	76,275
Province of Ontario	478,028
Province of Quebec	462,054
Province of Saskatchewan	174,993
Yukon Territory	100,752
Contributions to assist groups and individuals with information on impaired driving in Canada $325,440—	
Traffic Injury Research Foundation Ottawa Ont	156,799
Contributions to the Consultation and Development Fund $300,492—	
Province of Quebec	118,320
Province of Ontario	153,602
Contributions to the Canadian Society of Forensic Science $17,086	
Contributions to the Human Rights Law Fund $292,224—	
Province of Ontario	96,439
Province of Quebec	148,098
Contributions to Aboriginal Self-Government $401,073—	
Province of Ontario	58,173
Province of Manitoba	315,000
Contributions to Young Offenders—Program Development and Information System $2,414,121—	
Northwest Territories	114,038
Province of British Columbia	497,967
Province of Ontario	1,048,406
Province of Manitoba	124,197
Province of Quebec	93,241
Province of Nova Scotia	95,838
Province of Prince Edward Island	85,129
Province of New Brunswick	77,047
Province of Saskatchewan	78,723
Province of Alberta	115,743
Contributions for Criminal Law Reform—Fraser & Badgley—Child Sexual Abuse $186,513—	
Province of Ontario	83,600
Contributions to Canada Judicial Centre $50,000	
Grants to the Uniform Law Conference of Canada to assist in payment of the administration expenses $4,000	
Grants to the Uniform Law Conference of Canada for research purposes $1,946	
Grants to the International Commission of Jurists $17,575	
Grants to the Institut international de droit d'expression française (IDEF) $1,500	
Grants to the Canadian Association of Chiefs of Police Assistance for Law Amendments Committee $16,150	
Grants to the Hague Academy of International Law $11,400	
Grants to encourage students specialization in legislative drafting $78,120	

JUSTICE—*Concluded*

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Grants to encourage native people to enter the Legal Profession $225,580	
Grants for Duff-Rinfret Scholarship Program $76,950	
Grants to British Institute of International and Comparative Law $9,500	
Grant for the Impaired Driving Fund to expand programs aimed at combatting impaired driving $714,374—	
Province of Quebec	128,563
Province of Newfoundland	72,000
Province of Manitoba	115,895
Province of British Columbia	102,250
Province of Ontario	96,581
Province of Alberta	53,800
Yukon Territory	60,000

Commissioner for Federal Judicial Affairs $18,201,478

Gratuities to a surviving spouse of a judge who dies while in office or to such dependents as may be approved by Treasury Board in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death $208,833	
Annuities under the Judges Act $17,992,645	

Supreme Court of Canada $536,066

Annuities under the Judges' Act $513,366—	
E M Hall Saskatoon Sask	85,800
R Martland Ottawa Ont	74,177
R A Ritchie Ottawa Ont	75,644
W F Spence Ottawa Ont	83,922
Gratuities to a surviving spouse of a judge who dies while in office $22,700	

LABOUR $115,103,739

Department $115,103,739

Grants to support activities which contribute to Occupational Safety and Health program objectives $16,358	
Grants to support standards writing associations $15,000	
Grants to Canadian Joint Fire Prevention Publicity Committee $10,000	
Grants to Canadian Association of Fire Chiefs $25,000	
Grants to provide financial assistance to labour organizations and central labour bodies in staging education events $5,000	
Grants to provide financial assistance to special projects which focus on women in the work force $25,000	
Payment for labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring or severe economic disruption in an industry or region $105,704,420—	
Canada Employment and Immigration Commission Ottawa Ont	105,704,420
Supplementary compensation to certain widows of merchant seamen $8,260	
Contributions to the Canadian Labour Congress labour education programs $4,412,437—	
Canadian Labour Congress Ottawa Ont	4,412,437
Contributions to central or other large labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs $1,299,961—	
Canadian Conference of Teamsters Ottawa Ont	171,193
Canadian Federation of Labour Ottawa Ont	412,657
Centrale de l'enseignement du Québec Ste-Foy Que	192,653
Centrale des syndicats démocratiques Montreal Que	95,212
Confédération des syndicats nationaux Montreal Que	428,246
Contributions to labour unions not affiliated with a central labour organization and to individual union members for labour education $1,209,723—	
British Columbia Teachers' Federation Vancouver BC	58,836
Ontario Nurses' Association Toronto Ont	82,343
Syndicat des fonctionnaires provinciaux du Québec Inc Quebec Que	84,881
United Brotherhood of Carpenters and Joiners of America Willowdale Ont	86,022
Contributions to Atlantic Region Labour Education Centre 415,145—	
Canadian Labour Congress Ottawa Ont	415,145
Contributions to the Labour Assignment Program $1,104,028—	
Brotherhood of Railway, Airline and Steamship Clerks, Freight Handlers, Express and Station Employees Vancouver BC	105,607
Canadian Federation of Labour Ottawa Ont	117,510
Canadian Labour Congress Ottawa Ont	185,515
Canadian Steel Trades Conference c/o United Steel Workers of America Toronto Ont	76,600
Canadian Union of Public Employees Ottawa Ont	55,469
Economists', Sociologists' and Statisticians' Association Ottawa Ont	61,366
International Brotherhood of Electrical Workers Ottawa Ont	57,301
Professional Institute of the Public Service of Canada Ottawa Ont	56,485
Contributions to the Technology Impact Program $786,594—	
Centrale des syndicats démocratiques Quebec Que	60,519
National Automobile, Aerospace and Agricultural Implement Workers of Canada North York Ont	66,602
Prince Edward Island Labour Management Relations Council Charlottetown PEI	55,000
United Steelworkers of America Toronto Ont	50,954
Contributions to the Labour Issues Assistance Fund $66,813	

NATIONAL DEFENCE $512,130,046

Department $512,130,046

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the Britsh Commonwealth Air Training Plan $21,127	
Mrs Mary Whittington $200	
Mrs Eleanor Nixon $1,048	
Mr R P Thompson $9,403	
Conference of Defence Associations Ottawa Ont $211,780	
Army Cadet League of Canada Ottawa Ont $126,720	
Air Cadet League of Canada Ottawa Ont $126,720	
Navy League of Canada Ottawa Ont $126,720	

NATIONAL DEFENCE—*Concluded*

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Royal Canadian Naval Association Toronto Ont $9,490	
Naval Officers Association Toronto Ont $25,690	
Royal Canadian Air Force Association Ottawa Ont $34,255	
Royal Canadian Navy Benevolent Fund Ottawa Ont $10,285	
Royal Canadian Air Force Benevolent Fund Ottawa Ont $12,090	
Canadian Forces Personnel Assistance Fund $11,305	
Rifle Associations $157,990—	
Dominion of Canada Rifle Association Ottawa Ont	128,000
Military and United Services Institutes $30,370	
Canadian Universities—Military studies $925,625—	
Acadia University Wolfville NS	51,500
Carleton University Ottawa Ont	51,500
Dalhousie University Halifax NS	92,700
Laval University Quebec Que	92,700
Queen's University Kingston Ont	92,700
University of British Columbia Vancouver BC	92,700
University of Calgary Calgary Alta	92,700
University of Manitoba Winnipeg Man	51,500
University of Montreal Montreal Que	51,500
York University Toronto Ont	92,700
Canadian Institute of Strategic Studies $100,000	
Research Fellowships—Emergency planning $57,136	
Centre for Conflict Studies $50,000	
NATO Military budgets and agencies $80,880,901	
NATO Infrastructure $92,481,279	
Materiel produced for transfer as mutual aid $5,348,387	
Contributions to provinces and territories for Emergency Preparedness purposes $5,395,335—	
Alberta	374,312
British Columbia	233,404
Manitoba	408,322
Newfoundland	137,360
Northwest Territories	191,173
Nova Scotia	210,754
Ontario	1,933,459
Prince Edward Island	454,765
Quebec	856,623
Saskatchewan	507,147
Yukon	55,000
Grant to Newfoundland for clean-up of military sites $500,000	
Contributions to provinces and municipalities for Capital Assistance Projects $1,220,813—	
Calgary Alta	300,000
Chilliwack BC	75,000
Edmonton Alta	189,500
Nanaimo Regional District BC	82,500
North Bay Ont	61,600
North York Ont	75,000
Regional District Comox-Strathcona BC	74,600
Wainright Alta	50,000
Contributions to provinces and territories for assistance relating to natural disasters $4,254,699—	
Manitoba	500,000
New Brunswick	2,750,000
Newfoundland	936,357
Northwest Territories	68,342
Payments under Parts I-IV of the Defence Services Pension Continuation Act $6,011,865	
Payments under the Supplementary Retirement Benefits Act $313,988,813	

NATIONAL HEALTH AND WELFARE
$28,233,774,957

Department $28,063,310,153

DEPARTMENTAL ADMINISTRATION PROGRAM
$1,725,000

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Grants to voluntary health and social services organizations under the Thérèse Casgrain Award $5,000	
Grants to international organizations $150,000—	
Association internationale de la sécurité sociale Geneva Switzerland	150,000
Grants to the United Nations Fund for Drug Abuse control Vienna Austria $500,000	
Contributions to provinces and territories for the purpose of developing and implementing welfare information systems $1,070,000—	
Hospital Medical Research Institute Don Mills Ont	65,000
New Brunswick Health and Community Services Fredericton NB	62,898
Newfoundland Dept of Social Services St John's Nfld	200,477
Nova Scotia Social Services Halifax NS	250,000
Québec Ministère de la Main-d'œuvre et de la Sécurité du Revenu Quebec Que	436,625

HEALTH SERVICES AND PROMOTION PROGRAM
$6,591,594,862

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Grants to national voluntary health organizations to assist with the operating costs of national offices $2,897,600—	
Alzheimer Society of Canada Toronto Ont	86,000
Arthritis Society Toronto Ont	88,000
Canadian Council on Smoking and Health Ottawa Ont	56,000
Canadian Cystic Fibrosis Foundation Toronto Ont	100,000
Canadian Diabetes Assoc Toronto Ont	75,000
Canadian Friends of Schizophrenics Don Mills Ont	66,000
Canadian Hemophilia Society Hamilton Ont	98,000
Canadian Hospital Assoc Ottawa Ont	60,000
Canadian Liver Foundation Toronto Ont	61,000
Canadian Lung Assoc Ottawa Ont	62,000
Canadian Mental Health Assoc Toronto Ont	163,000
Canadian Public Health Assoc Ottawa Ont	143,000
Canadian Red Cross Society Ottawa Ont	70,000
Canadian Sickle Cell Society Toronto Ont	55,600
Des Actions/Canada Montreal Que	57,000
Huntington Society of Canada Cambridge Ont	93,000
Kidney Foundation of Canada Montreal Que	99,000
La Leche League Canada Winchester Ont	60,000
Multiple Sclerosis Society of Canada Toronto Ont	112,000
Muscular Dystrophy Assoc of Canada Toronto Ont	57,000
Osteoporosis Society of Canada Toronto Ont	57,000
Palliative Care Foundation Toronto Ont	102,000
Planned Parenthood Federation of Canada Ottawa Ont	139,000
Sevena Canada Ottawa Ont	83,000
Smoking and Health Action Foundation Toronto Ont	50,000
Transplant International Canada London Ont	50,000
Victorian Order of Nurses for Canada Ottawa Ont	57,000

NATIONAL HEALTH AND WELFARE—*Continued*

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Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act 1977 for Insured Health Services Program $5,360,303,000 (*see* **APPENDICES 1 AND 2**)	
Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act 1977 for Extended Health Care Services Program $1,198,125,000 (*see* **APPENDICES 1 AND 2**)	
Grant to the World Health Organization to support the regional project on health promotion in the World Health Organization regional office in Europe $40,228	
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health $22,087,770—	
Addiction Research Foundation Toronto Ont	51,500
Alberta Cancer Board Edmonton Alta	122,524
Alberta Children's Hospital Calgary Alta	50,567
Canadian Cancer Society Toronto Ont	84,400
Canadian College of Health Services Executives Ottawa Ont	50,750
Canadian Council on Social Development Ottawa Ont	112,717
Canadian Fitness and Lifestyle Research Institute Ottawa Ont	240,467
Canadian Hospital Assoc Ottawa Ont	142,136
Canadian Physiotherapy Assoc Toronto Ont	95,977
Canadian Public Health Assoc Ottawa Ont	158,149
Canadian Red Cross Blood Transfusion Service Ottawa Ont	343,080
Cancer Control Agency of British Columbia Vancouver BC	229,400
Centre hospitalier de l'Université Laval Ste-Foy Que	57,455
Children's Hospital of Eastern Ontario Ottawa Ont	132,861
Government of Northwest Territories Yellowknife NWT	417,363
Hôpital Douglas Verdun Que	78,667
Hôpital Sainte-Justine Montreal Que	155,801
Hospital for Sick Children Toronto Ont	687,249
Hugh MacMillan Medical Centre Toronto Ont	77,228
Institut Armand-Frappier Laval Que	511,693
Institut de Cardiologie de Montréal Montreal Que	123,402
Institut de Recherches Cliniques de Montréal Montreal Que	85,122
International Development Research Centre Ottawa Ont	292,500
Isaak Walton Killam Hospital Halifax NS	60,919
Labstat Kitchener Ont	88,802
Montreal Children's Hospital Montreal Que	174,994
Montreal General Hospital Montreal Que	639,904
Neil Squire Foundation Vancouver BC	73,785
Nova Scotia Task Force on AIDS Halifax NS	50,000
Research Services and Industrial Liaison Vancouver BC	73,223
Royal Society of Canada Ottawa Ont	213,200
St Michael's Hospital Research Society Toronto Ont	119,200
St Paul's Hospital Vancouver BC	211,185
Sir Mortimer B Davies-Jewish General Hospital Montreal Que	543,880
Sunnybrook Medical Centre Toronto Ont	59,958
Surrey Place Centre Toronto Ont	55,752
Thestledown Regional Centre for Children and Adolescents Rexdale Ont	54,152
Toronto General Hospital Toronto Ont	243,875
Universities:	
Alberta Edmonton Alta	411,213
British Columbia Vancouver BC	1,367,898
Calgary Calgary Alta	572,600
Carleton Ottawa Ont	75,843
Concordia Montreal Que	136,312
Dalhousie Halifax NS	513,397
Laval Quebec Que	525,414
Manitoba Winnipeg Man	1,333,042
McGill Montreal Que	1,680,530
McMaster Hamilton Ont	1,078,371
Memorial St John's Nfld	220,158
Montreal Montreal Que	628,589
New Brunswick Fredericton NB	78,760
Ottawa Ottawa Ont	509,297
Québec à Montréal Montreal Que	101,022
Queen's Kingston Ont	523,962
Saskatchewan Saskatoon Sask	209,098
Toronto Toronto Ont	2,385,658
Waterloo Waterloo Ont	214,532
Western Ontario London Ont	355,083
Victoria General Hospital Halifax NS	51,325
Wellesley Hospital Toronto Ont	57,811
Contributions to persons and agencies to support health promotion projects in the areas of community health resource development training and skill development and research $6,887,778—	
AIDS Calgary Awareness Assoc Calgary Alta	99,616
AIDS Committee of Toronto Toronto Ont	150,000
AIDS Network of Edmonton Edmonton Alta	117,693
AIDS Vancouver Vancouver BC	134,145
AIDS Vancouver Island Victoria BC	54,799
Alberta Council on Aging Edmonton Alta	51,323
Assoc des Médecins Haitiens à l'étranger Montreal Que	53,806
British Columbia Coalition of Disabled Vancouver BC	113,644
British Columbians for Mentally Handicapped People Vancouver BC	73,074
Canadian Mental Health Assoc Toronto Ont	90,045
Canadian Public Health Assoc Ottawa Ont	1,055,780
Centre for Independent Living Toronto Ont	50,003
Comité Sida Aide Montreal Montreal Que	150,000
Crocus Co-operative Incorporated Saskatoon Sask	61,216
Elizabeth Fry Society of Saskatchewan Saskatoon Sask	53,104
Fédération des organismes bénévoles au services des toxicomanes de Québec Quebec Que	60,175
Kaiser Substance Abuse Foundation Vancouver BC	75,000
Le centre des femmes de l'Estrie Sherbrooke Que	69,050
Metro Area Committee on AIDS Halifax NS	60,750
National Eating Disorder Information Centre Toronto Ont	63,646
Native Council of Canada Ottawa Ont	50,000
Northend Community Health Assoc Halifax NS	85,079
Northern Options for Women (CO-OP) Inc Churchill Man	54,000
Nova Scotia Commission on Drug Dependency Halifax NS	91,900
Opportunity for Advancement Weston Ont	115,732
Peterborough YWCA Peterborough Ont	127,575
Smoking Health Action Foundation Toronto Ont	50,000
United Way/Centraide Canada Ottawa Ont	56,425
Vancouver Women's Health Collective Vancouver BC	123,333
West Island Citizen Advocacy Lachine Que	77,142
Winnipeg Gay Community Health Centre Winnipeg Man	118,704
Women Today Clinton Ont	69,910
YWCA Winnipeg Man	90,038
Contributions to organizations, groups and individuals to address problems encountered by victims of violence $453,486—	
CAP/ESPACE Montreal Que	105,129
Le groupe Emergie Inc Montreal Que	139,000
Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alcohol and other drug abuse $800,000—	
La Maison Jean Lapointe Montreal Que	600,000
Pavillon Grand Élan Mont-Rolland Que	200,000
SOCIAL SERVICES PROGRAM $4,359,046,606	
Grants to national voluntary social service organizations to assist with the operating costs of national offices $3,327,000—	
Autism Society Canada Toronto Ont	75,000
Big Brothers of Canada Burlington Ont	95,000
Boys and Girls Clubs of Canada Willowdale Ont	150,000
Canadian Assoc for Community Living Downsview Ont	190,000
Canadian Assoc of the Deaf Toronto Ont	74,000
Canadian Assoc on Gerontology Winnipeg Man	68,000
Canadian Cerebral Palsy Assoc Toronto Ont	65,000
Canadian Co-ordinating Council on Deafness Ottawa Ont	133,000
Canadian Council of Homemaker Services Toronto Ont	83,000
Canadian Council of the Blind London Ont	60,000
Canadian Council on Children and Youth Ottawa Ont	110,000

NATIONAL HEALTH AND WELFARE—*Continued*

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Canadian Council on Rehabilitation and Work Winnipeg Man	125,000
Canadian Council on Social Development Ottawa Ont	623,000
Canadian Deaf-Blind and Rubella Assoc Meaford Ont	55,000
Canadian National Institute for the Blind Toronto Ont	168,000
Canadian Paraplegic Assoc Toronto Ont	126,000
Canadian Rehabilitation Council for the Disabled Toronto Ont	142,000
Epilepsy Canada Montreal Que	90,000
Family Service Canada Ottawa Ont	150,000
International Social Services Canada Ottawa Ont	176,000
Learning Disabilities Assoc of Canada Ottawa Ont	119,000
National Anti-Poverty Organization Ottawa Ont	200,000
United Way Canada Ottawa Ont	60,000
Young Women's Christian Assoc of Canada Toronto Ont	105,000

Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services $5,353,366—

Baycrest Centre Toronto Ont	88,605
Canadian Assoc of Toy Libraries Toronto Ont	56,435
Canadian Child Day Care Federation Ottawa Ont	137,000
Canadian Child Welfare Assoc Ottawa Ont	171,917
Canadian Council on Social Development Ottawa Ont	502,000
Canadian Institute of Child Health Ottawa Ont	76,500
Canadian Mental Health Assoc Toronto Ont	106,446
Canadian Pediatric Society Ottawa Ont	53,014
Canadian School Trustees Assoc Ottawa Ont	50,000
Central Volunteer Bureau of Ottawa-Carleton Ottawa Ont	69,554
Centre de formation à l'auto-gestion du Haut Richelieu Inc Saint-Jean-sur-Richelieu Que	147,976
Continuing Professional Education for Social Workers St John's Nfld	145,293
Département de santé communautaire de Cité de la Santé de Laval Laval Que	79,979
Department of Health and Social Services—Provincial Government of Prince Edward Island Charlottetown PEI	136,958
Department of Social Services of Nova Scotia Halifax NS	97,625
Family Service Canada Ottawa Ont	152,466
Family Services of Greater Vancouver Vancouver BC	142,244
Hôpital Douglas Verdun Que	112,220
London Family Court London Ont	76,000
Nova Scotia Family and Child Welfare Assoc Halifax NS	61,000
Self-Help Clearinghouse of Metropolitan Toronto Toronto Ont	62,540
Social Planning Council of Metropolitan Toronto Toronto Ont	50,110
St Boniface General Hospital Winnipeg Man	52,124
Universities of:	
Laurentian Sudbury Ont	148,360
Laval Quebec Que	152,832
Manitoba Winnipeg Man	135,588
Montreal Montreal Que	327,328
du Québec à Montréal Montreal Que	54,043
Regina Regina Sask	50,493
Sherbrooke Sherbrooke Que	63,944
Toronto Toronto Ont	105,318
Urban Native indian Education Society Vancouver BC	79,806
Vocational and Rehabilitation Research Institute Calgary Alta	156,343
Western Diversification Office Ottawa Ont	125,938

Payments to provinces and territories under the Canada Assistance Plan $4,245,699,769 (*see* APPENDIX 3)

Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder $92,658,514

Payments to provinces and territories in accordance with agreements towards the cost of services provided to young offenders under the jurisdiction of correctional authorities $3,245,562

Contributions for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act $20,000

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Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community $8,742,395 (*see* **APPENDIX 4**)	
MEDICAL SERVICES PROGRAM $103,794,580	
Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies $90,000	
Grant to World Health Organization in support of the Nursing Midwifery program $49,125	
Contributions on behalf of Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment $10,662,900—	
Alexis Band Glenevis Alta	340,000
CRSSS Schefferville Que	224,838
Conne River Indian Band Conne River Nfld	73,894
Constance Lake Band Hearst Ont	240,156
Cowessess Band Broadview Sask	109,000
Cumberland House Band Cumberland House Sask	135,806
Dauphin River Indian Band Gypsumville Man	66,000
Dene Tha Band Chateh Alta	251,521
Dokis Band Sturgeon Falls Ont	282,663
Fort Alexander Indian Band Pine Falls Man	369,336
Garden Hill Indian Band Island Lake Man	301,542
Island Lake Band Loon Lake Sask	180,000
Little Black Bear Band Balcarres Sask	50,000
Little Grand Rapids Indian Band Little Grand Rapids Man	90,000
Long Point Band Council Winneway Que	641,965
McLeod Lake Band McLeod Lake BC	65,000
Nimpkish Band Council Alert Bay BC	96,939
Peter Ballantyne Band Pelican Narrows Sask	230,000
Poundmaker Band Cut Knife Sask	185,000
Rae Edzo Dene Band Rae Edzo NWT	1,324,068
Rainy River Band Emo Ont	252,627
Restigouche Band Council Restigouche Que	50,000
Sarcee Band Calgary Alta	63,856
Sioux Valley Indian Band Griswold Man	180,250
Wabasca/Desmarais Hospital Slave Lake Alta	154,869
Weenusk Band Timmins Ont	445,742
Wikwemikong Band Little Current Ont	827,768
Woodstock Indian Band Woodstock NB	100,000
Wunnummin Lake Band Wunnummin Ont	1,704,289
Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities $719,000	
Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for community health representatives, medical transportation, health care professionals, promotion and support services $37,467,863—	
Afton Indian Band Afton NS	53,585
Alberta Indian Health Care Commission Edmonton Alta	621,306
Alexander Band Morinville Alta	113,181
Alexis Band Glenevis Alta	181,968
Anigawncigig Institute Peterborough Ont	71,170
Association of Iroquois and Allied Indian London Ont	74,851
Barriere Lake Band Council Rapid Lake Que	59,289
Battleford Indian Health Centre Inc North Battleford Sask	1,446,794
Beardy's Band Duck Lake Sask	58,183
Bearskin Lake Band Bearskin Lake Ont	94,072
Beaver Lake Band Lac la Biche Alta	206,477
Berens River Indian Band Berens River Man	174,748
Big Cove Indian Band Big Cove NB	75,575
Big Trout Lake Band Big Trout Lake Ont	68,966
Bigstone Band Desmarais Alta	138,865
Birdtail Sioux Indian Band Beulah Man	63,954
Blackfoot Tribal Administration Gleichen Alta	56,537
Blood Tribal Department of Health Stand Off Alta	321,830

NATIONAL HEALTH AND WELFARE—*Continued*

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Blue Quill Education Centre St Paul Alta	85,000
Burnt Church Indian Band Burnt Church NB	185,169
Cat Lake Band Cat Lake Ont	144,872
Chemainus Tribal Council Ladysmith BC	92,765
Chilliwack Area Indian Council Sardis BC	88,951
Chipewyan Band Fort Chipewyan Alta	77,286
Chippewas of Rama Band Rama Ont	153,489
Cold Lake Tribal Administration Cold Lake Alta	88,009
Comité de coordination Attikamek Sipi La Tuque Que	194,581
Conne River Indian Band Conne River Nfld	506,478
Conseil Attikamek-Montagnais Village-des-Hurons Que	499,444
Conseil de bande d'Obedjiwan Obedjiwan Que	72,930
Conseil de bande d'Odanak Que	50,306
Conseil de bande de Versimis Betsiamites Que	91,568
Conseil de bande de Restigouche Restigouche Que	58,338
Conseil de bande du Lac Simon Lac Simon Que	60,793
Council for Yukon Indians Whitehorse YT	189,019
Cowichan Band Council Duncan BC	217,308
Crane River Indian Band Crane River Man	107,884
Cree Band Fort Chipewyan Alta	121,786
Cross Lake Indian Band Cross Lake Man	143,955
Curve Lake Band Curve Lake Ont	55,500
Dakota Ojibway Tribal Council Brandon Man	51,441
Deer Lake Band Deer Lake Ont	84,507
Dene Nation Yellowknife NWT	214,278
Dene Tha Band Chateh Alta	110,497
Desolation Sound Tribal Council Powell River BC	101,234
Eskasoni Indian Band Eskasoni NS	82,387
Fairford Indian Band Fairford Man	94,682
First Nations Housing Society of BC Vancouver BC	81,000
Fisher River Indian Band Koostatak Man	86,160
Fort Alexander Health Centre Inc Pine Falls Man	213,810
Fort Hope Band Eabamet Lake Ont	99,395
Fort Nelson Indian Band Fort Nelson BC	57,658
Fort Severn Band Fort Severn Ont	74,926
Fountain Indian Band Lillooet BC	84,480
Frog Lake Band Frog Lake Alta	136,477
Garden Hill Indian Band Island Lake Man	86,620
God's Lake Narrows Indian Band God's Lake Narrows Man	98,136
God's River Indian Band God's River Man	65,451
Government of the Northwest Territories Yellowknife NWT	3,428,694
Grand Council Treaty #3 Kenora Ont	87,405
Gwa'Sala-'Nakwaxda'xw Council Port Hardy BC	56,174
Heiltsuk Band Council Waglisla BC	61,162
Hobbema Indian Health Services Hobbema Alta	176,290
Hollow Water Indian Band Wanipigow Man	82,404
Indian & Inuit Nurses of Canada Ottawa Ont	126,565
Indian Association of Alberta Edmonton Alta	117,510
Indian Birch Indian Band Birch River Man	75,826
Interlake Reserve Tribal Council Ashern Man	50,524
Iroquois of St Regis Band Cornwall Ont	155,997
Iskut Band Council Iskut BC	51,674
Jackhead Indian Band Dallas Man	54,473
James Smith Band Kinistino Sask	141,103
Joseph Bighead Band Pierceland Sask	52,035
Kapown Treatment Centre Grouard Alta	153,366
Kasabonika Lake Band Kasabonika Ont	105,863
Kashechewan Band Kashechewan Ont	140,704
Keewatin Tribal Council Thompson Man	86,080
Kehewin Band Bonnyville Alta	52,250
Kitimeot Inuit Association Cambridge Bay NWT	53,276
Kwicktsutaneuk Band Council Gilford Island BC	55,046
La Bande de Sept-Îles et Maliotenam Sept-Îles Que	52,472
Labrador Inuit Health Commission Northwest River Nfld	309,985
Lac La Ronge Band La Ronge Sask	71,544
Lake Babine Indian Band Burns Lake BC	129,361
Lake Manitoba Indian Band Vogar Man	95,047
Lake St Martin Indian Band Gypsumville Man	79,859
Lennox Island Indian Band Lennox Island PEI	66,558
Little Grand Rapids Indian Band Little Grand Rapids Man	50,006
Little Red River Band High Level Alta	171,132
Long Plains Indian Band Edwin Man	130,527
Lytton Indian Band Lytton BC	52,266
Manitoba Keewatinowi Okimakanak Inc Thompson Man	63,817
Masset Band Council Masset BC	81,161
Mathias Colomb Indian Band Pukatawagan Man	81,248
Mistawasis Band Leask Sask	50,661
Mohawk Band of the Kahnawake Reserve Kahnawake Que	173,624
Montreal Lake Band Montreal Lake Sask	112,148
Moose Factory Band Moose Factory Ont	60,063
Moricetown Band Moricetown BC	50,820
Mount Currie Band Council Mount Currie BC	121,404
Muskegog Cree Tribal Council Moose Factory Ont	92,451
Muskrat Dam Band Muskrat Dam Ont	61,975
Nanaimo Indian Band Nanaimo BC	70,077
National Indian Brotherhood Ottawa Ont	463,424
Nelson House Indian Band Nelson House Man	66,343
Nimpkish Band Council Alert Bay BC	252,300
Nipissing Band Sturgeon Falls Ont	53,319
Nisga'A Valley Health Board Society New Aiyansh BC	615,685
Nishnawbe-Aski Nation Toronto Ont	295,879
Nishnawbe-Gamig Friendship Centre Sioux Lookout Ont	146,361
North Caribou Lake Band Weagamow Lake Ont	135,711
North Coast Tribal Council Prince Rupert BC	72,136
North Spirit Lake Band North Spirit Lake Ont	50,903
Northern Innu Health Council Northwest River Nfld	136,374
Norway House Indian Band Norway House Man	83,983
Nuu Chah Nulth Tribal Council Port Alberni BC	748,619
Ojibway Tribal Family Services Kenora Ont	53,977
Oneida of Thames Band Southwold Ont	50,652
Osnaburgh Band Osnaburgh Ont	69,666
Oxford House Indian Band Oxford House Man	64,619
Peguis Indian Band Hodgson Man	238,982
Peigan Band Brocket Alta	56,182
Penelakut Indian Band Chemainus BC	52,998
Peter Ballantyne Band Pelican Narrows Sask	138,287
Pikangikun Band Pikangikun Ont	112,847
Pine Creek Indian Band Camperville Man	148,144
Poorman Band Quinton Sask	53,484
Prince Albert District Chiefs Prince Albert Sask	98,949
Quatsino Indian Band Coal Harbour BC	65,252
Rae Dene Band Rae NWT	59,963
Rainy River Band Emo Ont	138,273
Red Sucker Lake Indian Band Red Sucker Lake Man	63,010
Sachigo Lake Band Sachigo Lake Ont	63,135
Saddle Lake Band Saddle Lake Alta	309,545
Sandy Bay Indian Band Marius Man	515,773
Sandy Lake Band Sandy Lake Ont	248,012
Sandy Lake Band Shell Lake Sask	183,401
Sarcee Band Calgary Alta	75,086
Saulis Malcolm Fredericton NB	1,420,482
Shamattawa Indian Band Shamattawa Man	140,792
Shoal River Indian Band Pelican Rapids Man	129,442
Sioux Valley Indian Band Ginew Man	137,567
Skidegate Band Council Queen Charlotte City BC	55,862
South Indian Lake Community Council South Indian Lake Man	64,837
Southeast Resource Development Council Winnipeg Man	245,739
Split Lake Indian Band Split Lake Man	129,888
Squamish Indian Band North Vancouver BC	69,314
St Theresa Point Indian Band St Theresa Point Man	87,979
Standing Buffulo Band Fort Qu'Appelle Sask	56,558
Sto-Lo Tribal Council Sardis BC	67,875
Stoney Tribal Administration Morley Alta	528,565
Stuart Trembleur Band Fort St James BC	82,038
Sturgeon Lake Band Spruce Home Sask	72,979
Swan Lake Indian Band Swan Lake Man	74,224
Tahltan Band Council Telegraph Creek BC	75,309
The Pas Indian Band The Pas Man	151,244
Thunderchild Band Turtleford Sask	104,481
Tobique Indian Band Tobique NB	208,129
Tree of Peace Yellowknife NWT	102,592
Tsawataineuk Indian Band Kingcome Inlet BC	112,102
Union of New Brunswick Indians Fredericton NB	72,732
Union of Nova Scotia Indians Sydney NS	168,349
Union of Ontario Indians Toronto Ont	320,839
Valley River Indian Band Shortdale Man	52,268
Wasagamack Indian Band Wasagamack Man	96,028
Waterhen Band Waterhen Lake Sask	58,065

NATIONAL HEALTH AND WELFARE—*Continued*

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Waterhen Indian Band Skownan Man	160,027
Waywayseecappo Indian Band Rossburn Man	74,196
Webeque Band Webeque Ont	106,896
Wequedong Lodge Inc Thunder Bay Ont	301,783
Whitebear Band Carlyle Sask	98,708
Whitefish Bay Band Pawitik Ont	50,000
Whitefish Lake #459 Atikameg Alta	58,102
Whitefish Lake Band #128 Goodfish Lake Alta	51,970
Wikwemikong Band Wikwemikong Ont	178,728
Windigo Tribal Council Weagamow Lake Ont	259,052
Wunnummin Lake Band Wunnummin Lake Ont	50,021

Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program $46,334,317—

Abegweit Indian Band Abegweit PEI	58,823
Akiuqtit Baker Lake Alcohol Education Society Baker Lake NWT	96,551
Aklavik Alcohol Action Committee Aklavik NWT	105,242
Alberta Indian Health Care Commission Edmonton Alta	71,257
Alcohol and Drug Coordinating Council Yellowknife NWT	60,000
Alexander Alcohol Program Morinville Alta	77,735
Alexis Band Glenevis Alta	81,647
Association of Iroquois and Allied Indians London Ont	77,858
Bande des Montagnais de Sept-Îles & Maliotenam Sept-Îles Que	57,246
Battleford Indian Health Centre North Battleford Sask	497,690
Beaver Lake Band Detox Lac la Biche Alta	356,177
Bella Coola Band Council Bella Coola BC	53,088
Berens River Indian Band Berens River Man	52,962
Big Cove Indian Band Big Cove NB	190,027
Big Trout Lake Band Big Trout Lake Ont	119,917
Bigstone Alcohol Program Desmarais Alta	90,635
Blackfoot Siksika Stand Off Alta	118,939
Blood Tribal Department of Health Stand Off Alta	144,843
Burnt Church Indian Band Burnt Church NB	108,307
Canadian Native Arts Foundation Toronto Ont	132,710
Canoe Lake Band Canoe Lake Sask	68,792
Carmacks Indian Band Carmacks YT	50,276
Chehalis Indian Band Agassiz BC	56,259
Chemahawin Indian Band Easterville Man	58,249
Cold Lake Counselling Services Grande Centre Alta	77,163
Comité de Coordination—Attikamek Sipi Inc La Tuque Que	176,932
Conne River Indian Band Conne River Nfld	97,677
Conseil Attikamek-Montagnais Village-des-Hurons Que	343,835
Conseil de Bande Betsiamites Betsiamites Que	58,174
Council for Yukon Indians Whitehorse YT	221,718
Cowichan Band Council Duncan BC	114,988
Cree Board of Health & Social Services James Bay Que	408,660
Cross Lake Indian Band Cross Lake Man	118,557
Crossroads Whitehorse YT	131,032
Dakota Ojibway Tribal Council Brandon Man	61,828
Deh Cho Society Fort Simpson NWT	103,457
Dene Tha Alcohol Program High Level Alta	113,119
Desolation Sound Tribal Council Powell River BC	59,605
Eel Ground Indian Band Eel Ground NB	54,197
English River Band Patuanak Sask	50,719
Enoch Counselling Services Winterburn Alta	79,645
Fond du Lac Band Fond du Lac Sask	338,245
Fort Chipewyan Alcohol Program Fort Chipewyan Alta	89,567
Fort Franklin Dene Band Basic Awareness Fort Franklin NWT	86,729
Fort Good Hope Dene Band Fort Good Hope NWT	100,247
Fort Hope Band Pickle Lake Ont	57,188
Fort McMurray Band Fort McMurray Alta	121,593
Fort Norman Dene Band Fort Norman NWT	106,923
Frog Lake Alcohol Program Frog Lake Alta	182,774
Frog Lake Band Frog Lake Alta	301,113
Garden Hill Indian Band Garden Hill Man	55,360
Garden River Band Garden River Ont	57,597
Gitsan wet'suwet'en Hazelton BC	142,682
Gitskan-Wet'sewet Education Society Hazelton BC	92,554
God's Lake Narrows Indian Band God's Lake Narrows Man	60,586
Goodfish Lake Counselling Services Goodfish Lake Alta	95,000
Grassy Narrows Band Grassy Narrows Ont	136,634
Gwa'sala—'Nakwaxda'xw Council Port Hardy BC	60,139
Hamlet of Cape Dorset Cape Dorset NWT	106,335
Hamlet of Coppermine Coppermine NWT	57,733
Hamlet of Eskimo Point Eskimo Point NWT	76,893
Hamlet of Pond Inlet Pond Inlet NWT	51,115
Hay River Alcohol & Drug Society Hay River NWT	124,594
Hay River Dene Band Hay River NWT	66,560
Heiltusk Band Council Waglisla BC	56,974
Hobbema Indian Board of Health Hobbema Alta	325,000
Hollow Water Indian Band Wanipigow Man	62,125
Interior Indian Friendship Society Kamloops BC	88,118
Interior Native Alcohol & Drug Abuse Society Vernon BC	308,352
Interlake Reserve Tribal Council Ashern Man	264,686
Inuit Broadcasting Corporation Ottawa Ont	122,199
Inuvik Alcohol Community Committee Society Inuvik NWT	70,175
Iroquois of St Regis Band Cornwall Ont	203,816
Janvier Band Chard Alta	50,331
Kamsack Union Hospital Kamsack Sask	97,612
Kapown Treatment Centre Grouard Alta	566,618
Katimavik Society Yellowknife NWT	193,720
Kativik School Board Dorval Que	100,569
Keewatin Tribal Council Thompson Man	91,800
Keewatinook Alcohol Abuse Program Moose Factory Ont	112,968
Kehewin Counselling Services Bonnyville Alta	75,489
Kincolith Band Council Kincolith BC	50,554
Kingsclear Indian Band Kingsclear NB	178,621
Kitamaat Village Council Kitamaat Village BC	50,832
Kootenay Indian Area Council Society Cranbrook BC	154,676
Kwanlin Dun Indian Band Whitehorse YT	69,520
Labrador Inuit Alcohol & Drug Abuse Program Northwest River Nfld	693,937
Lac la Hache Band Wollaston Lake Sask	55,766
Lac la Ronge Band La Ronge Sask	108,131
Lac Seul Band Hudson Ont	60,848
Lake Babine Indian Band Burns Lake BC	64,309
Lansdowne House Band Lansdowne House Ont	73,686
Lennox Island Indian Band Lennox Island PEI	87,355
Lesser Slave Lake Alcohol Program Lesser Slave Lake Alta	122,604
Lift Indian Future Training Society Vancouver BC	124,743
Lillooet District Indian Council Lillooet BC	68,504
Little Grand Rapids Indian Band Little Grand Rapids Man	83,524
Long Lac # 58 Band Long Lac Ont	50,985
Long Plains Indian Band Edwin Man	50,924
Lytton Indian Band Lytton BC	58,630
MTS Mobile Treatment Society Prince George BC	109,975
Makwa Sahgaiehcan Band Meadow Lake Sask	264,359
Manitoba Keewatinowi Okimakanak Thompson Man	109,575
Masset Band Council Masset BC	74,340
Mathias Colomb Indian Band Pukatawagan Man	65,555
McLeod Lake Indian Band McLeod Lake BC	355,085
McTimoney & Associates Inc Oromocto NB	53,330
Mohawk Council of Akwesasne St Regis Que	179,423
Mohawk Council of Kahnawake Kahnawake Que	727,849
Montreal Lake Band Montreal Lake Sask	95,740
Moose Lake Indian Band Pukatawagan Man	69,642
Mount Currie Band Council Mount Currie BC	59,705
Muscowpetung Three Band Alcohol Project Edenwold Sask	115,831
NADACA of Nova Scotia Eskasoni NS	1,291,068
NADARA Eel Ground NB	584,485
NNADAP of Davis Inlet Davis Inlet Nfld	81,888
NWT Mental Health Association Yellowknife NWT	200,000
Na Cho Nyak Dun Mayo YT	52,668
Naicatchewenin Band Devlin Ont	64,774
Nanaimo Indian Band Nanaimo BC	69,305
National Association of Friendship Centres Ottawa Ont	62,952
National Association of Treatment Directors Saskatoon Sask	391,066
National Native Advisory Council on Alcohol & Drug Abuse Ottawa Ont	503,405
Native Alcoholism Association of Manitoba Winnipeg Man	296,551
Native Consulting Services Village-des-Hurons Que	83,000
Native Horizons Treatment Centre Oshweken Ont	74,759
Native Training Institute Society Spences Bridge BC	384,805
Nechi Institute on Alcohol & Drug Addiction Edmonton Alta	167,811

NATIONAL HEALTH AND WELFARE—*Continued*

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Nechi Institute on Alcohol & Drug Education Edmonton Alta	335,248
Necoslie Indian Band Fort St James BC	55,206
Nelson House Indian Band Nelson House Man	1,110,767
Nenqayni Treatment Centre 150 Mile House BC	305,288
New Dawn Valley Centre Fort San Sask	984,600
Nimpkish Band Council Alert Bay BC	213,066
Nipissing Band Sturgeon Falls Ont	65,511
Nisga'A Valley Health Board New Aiyansh BC	108,699
Northern Addiction Services Yellowknife NWT	236,890
Norway House Indian Band Norway House Man	108,893
Nunalituqait Ikajuqatigtitut Kuujjuaq Que	365,845
Nuu Chah Nulth Tribal Council Port Alberni BC	247,924
O'Chiese Alcohol Program Rocky Mountain House Alta	89,770
Ochapowace Band Whitewood Sask	59,018
Okanagan Tribal Council Kelowna BC	81,944
Old Crow Indian Band Old Crow YT	51,336
Oneidas of Thames Band Southwold Ont	91,591
Onion Lake Band Lloydminster Sask	605,258
Osnaburgh Band Osnaburgh Ont	194,513
Parry Island Band Parry Sound Ont	56,557
Paul Band Alcohol Program Duffield Alta	65,128
Pedahbun Lodge Inc Toronto Ont	418,246
Peel River Alcohol Society Fort McPherson NWT	144,847
Peguis Alcare Centre Inc Hodgson Man	103,185
Peguis Indian Band Hodgson Man	731,613
Peigan Counselling Services Brocket Alta	132,544
Peter Ballantyne Band Pelican Narrows Sask	126,287
Portage Friendship Centre Portage la Prairie Man	74,975
Rat Portage Band Kenora Ont	65,668
Restigouche Band Council Restigouche Que	231,887
River Desert Band Council Maniwaki Que	65,400
Rolling River Indian Band Erickson Man	51,750
Roseau River Indian Band Ginew Man	100,454
Ross River Indian Band Ross River YT	55,279
Saddle Lake Counselling Services Saddle Lake Alta	108,788
Sagkeeng Alcare Inc Pine Falls Man	1,086,401
Sandy Bay Indian Band Marius Man	93,015
Sandy Lake Band Sandy Lake Ont	222,500
Sandy Lake Band Shell Lake Sask	708,955
Sappujjijit Friendship Centre Rankin Inlet NWT	102,159
Sarcee Counselling Services Calgary Alta	69,330
Sarcee Old Agency Lodge Calgary Alta	345,691
Saskatchewan Indian Community College Saskatoon Sask	200,000
Saskatoon District Chiefs Saskatoon Sask	339,128
Saugeen Band Savant Lake Ont	64,738
Service de Formation Autochtone du Québec Inc Village-des-Hurons	113,758
Services de consultants autochtones Village-des-Hurons Que	86,625
Sheshashit Indian Band Sheshashit Nfld	67,155
Shibogama Area Tribal Council Kasabonika Ont	290,124
Sioux Valley Indian Band Ginew Man	85,052
Six Nation Hereditary Chiefs Oka Que	548,595
Six Nations Band Oshweken Ont	201,332
Southeast Resource Development Council Winnipeg Man	113,174
Spallumcheen Indian Band Council Enderby BC	179,570
Spanish River Band Massey Ont	175,301
Squamish Indian Band North Vancouver BC	62,783
St Mary's Indian Band St Mary's NB	129,374
St Paul' Treatment Centre Cardston Alta	557,259
St Theresa Point Indian Band St Theresa Point Man	82,232
Standing Buffalo Dakota Band # 78 Fort Qu'Appelle Sask	56,371
Stoney Eden Valley Alcohol Program Longview Alta	70,099
Stoney Medecine Lodge Morley Alta	363,633
Stoney Rapids Band Black Lake Sask	54,928
Stuart Trembleur Band Fort St James BC	66,008
Sunchild Alcohol Program Rocky Mountain House Alta	63,947
Swampy Cree Tribal Council The Pas Man	79,383
Swan Lake Indian Band Swan Lake Man	85,295
Sweetgrass Band Gallivan Sask	58,214
Temiskaming Band Council Notre-Dame du Nord Que	50,905
Teslin Indian Band Teslin YT	52,318
The Pas Indian Band The Pas Man	84,399
Thunderchild Band Turtleford Sask	67,865
Tobique Indian Band Tobique NB	227,790
Touchwood Drop-In Centre Punnichy Sask	134,751
Tree of Peace Yellowknife NWT	103,040
Tsow-Tun La Lum Society Nanaimo BC	470,476
Tuktoyaktuk Alcohol Committee Tuktoyaktuk NWT	88,529
Tuvvik Bradic Baffin Regional Council Iqaluit NWT	379,505
Union of New Brunswick Indians Fredericton NB	53,330
Union of Ontario Indians Toronto Ont	144,313
University of Lethbridge Lethbridge Alta	418,976
Upper Nicola Band Merritt BC	105,431
Walpole Island Band Wallaceburg Ont	121,099
Waywayseecappo Indian Band Rossburn Man	50,399
West Bay Band West Bay Ont	77,223
West Region Tribal Council Dauphin Man	57,218
Whitebear Band Carlyle Sask	61,932
Wikwemikong Band Wikwemikong Ont	460,000
Wilp Si'Satxw House of Purification Society Hazelton BC	641,817
Win Sports Association Hobbema Alta	307,057
Windigo Tribal Council Sioux Lookout Ont	275,028

Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health $824,015—

Conseil Attikamek-Montagnais Village-des-Hurons Que	67,305
Federation of Saskatchewan Indians Saskatoon Sask	99,280
Inuit Tapirisat of Canada Ottawa Ont	57,379
National Indian Brotherhood Ottawa Ont	155,780
Union of BC Indian Chiefs Vancouver BC	67,765
Union of Ontario Indians Toronto Ont	54,240

Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers $1,674,829—

Alliance Autochtone du Quebec Inc Hull Que	112,530
Arctic College Yellowknife NWT	68,859
Dakota Ojibway Tribal Council Brandon Man	52,882
Lakehead University Thunder Bay Ont	165,258
Nisga'a Valley Health Board Society New Aiyansh BC	131,650
Old Sun College Gleichen Alta	163,985
Saskatchewan Indian Federated College Regina Sask	60,000
Swampy Cree Tribal Council The Pas Man	79,145
University of Saskatchewan Regina Sask	75,867
University of Toronto Toronto Ont	143,300

Contribution to the Government of the Northwest Territories for the construction of the Stanton Yellowknife Hospital $5,437,531

Contributions to private or public institutions for the transfer of Prosthetic Services Centres $535,000—

St John Regional Hospital St John NB	535,000

HEALTH PROTECTION PROGRAM $411,688

Grants to the International Commission on Radiological Protection $5,000

Grant to the National Food Distribution Centre $15,000

Grant to the World Health Organization Geneva Switzerland $50,000

Contribution to the Canadian Aids Society Edmonton Alta $60,000

Contribution to the Canadian Hemophilia Society Montreal Que $112,000

Contribution to the Canadian Palliative Care Foundation Ottawa Ont $87,000

Contribution to the Children's Hospital for Eastern Ontario $32,688

Contribution to the Crop Protection Institute of Canada Ottawa Ont $50,000

NATIONAL HEALTH AND WELFARE—*Continued*

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INCOME SECURITY PROGRAM $16,913,099,150	
Family Allowances $2,564,353,211 (*see* **APPENDIX 5**)	
Old Age Security $10,247,941,156 (*see* **APPENDIX 6**)	
Guaranteed Income Supplement $3,618,243,929 (*see* **APPENDIX 6**)	
Spouse's Allowances $482,560,854 (*see* **APPENDIX 6**)	
FITNESS AND AMATEUR SPORT PROGRAM $58,554,576	
Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians $37,040,923—	
Athlete Information Bureau Vanier Ont	1,099,050
Basketball Canada Vanier Ont	1,325,475
Canada Sports Hall of Fame Toronto Ont	107,500
Canadian Amateur Bobsleigh and Luge Assoc Vanier Ont	178,505
Canadian Amateur Boxing Assoc Rothesay NB	553,798
Canadian Amateur Diving Assoc Vanier Ont	516,959
Canadian Amateur Football Assoc Vanier Ont	205,051
Canadian Amateur Hockey Assoc Vanier Ont	598,142
Canadian Amateur Rowing Assoc Vanier Ont	1,020,781
Canadian Amateur Softball Assoc Vanier Ont	362,045
Canadian Amateur Speed Skating Assoc Vanier Ont	312,983
Canadian Amateur Swimming Assoc Vanier Ont	1,250,071
Canadian Amateur Synchronized Swimming Assoc Vanier Ont	600,394
Canadian Amateur Wrestling Assoc Vanier Ont	579,604
Canadian Assoc of Disabled Skiing Kimberley BC	72,460
Canadian Assoc of Sports Sciences Vanier Ont	88,700
Canadian Badminton Assoc Vanier Ont	459,179
Canadian Blind Sports Assoc Vanier Ont	127,365
Canadian Canoe Assoc Vanier Ont	773,128
Canadian Colleges Athletic Assoc Vanier Ont	145,834
Canadian Cricket Assoc Toronto Ont	100,151
Canadian Cycling Assoc Vanier Ont	757,783
Canadian Equestrian Federation Vanier Ont	609,514
Canadian Federation of Amateur Baseball Vanier Ont	405,098
Canadian Federation of Sports Organizations for the Disabled Vanier Ont	190,710
Canadian Fencing Assoc Vanier Ont	412,578
Canadian Field Hockey Assoc Vanier Ont	430,820
Canadian Field Hockey Council Vanier Ont	50,960
Canadian Figure Skating Assoc Vanier Ont	326,700
Canadian Five Pin Bowlers Assoc Gloucester Ont	132,055
Canadian Gymnastic Federation Vanier Ont	892,292
Canadian Interuniversity Athletic Union Vanier Ont	1,285,815
Canadian Lacrosse Assoc Vanier Ont	163,825
Canadian Ladies Golf Assoc Vanier Ont	109,760
Canadian Olympics Assoc Motnreal Que	1,070,747
Canadian Orienteering Federation Vanier Ont	155,146
Canadian Racquetball Assoc Vanier Ont	189,210
Canadian Rhythmic Sportive Gymnastics Federation Vanier Ont	446,698
Canadian Rugby Union Vanier Ont	243,905
Canadian Ski Assoc (Alpine Skiing) Vanier Ont	466,563
Canadian Ski Assoc (Biathlon) Vanier Ont	213,371
Canadian Ski Assoc (Cross-Country Skiing) Vanier Ont	286,907
Canadian Ski Assoc (Freestyle Skiing) Vanier Ont	277,743
Canadian Ski Assoc (Nordic Combined) Vanier Ont	61,792
Canadian Ski Assoc (Ski Jumping) Vanier Ont	203,056
Canadian Soccer Assoc Vanier Ont	902,342
Canadian Sport Parachuting Assoc Vanier Ont	130,695
Canadian Squash Racquets Assoc Vanier Ont	253,602
Canadian Table Tennis Assoc Vanier Ont	496,744
Canadian Team Handball Federation Vanier Ont	296,901
Canadian Tennis Assoc Downsview Ont	341,225
Canadian Tenpin Federation Vancouver BC	70,600
Canadian Track and Field Assoc Vanier Ont	2,013,694
Canadian Volleyball Assoc Vanier Ont	997,584
Canadian Water Polo Assoc Vanier Ont	495,656
Canadian Water Ski Assoc Vanier Ont	252,027
Canadian Weightlifting Federation Vanier Ont	366,620
Canadian Wheelchair Sports Assoc Vanier Ont	187,209
Canadian White Water Assoc Oakville Ont	50,105
Canadian Women's Field Hockey Assoc Vanier Ont	652,336
Canadian Yachting Assoc Vanier Ont	798,110
Coaching Assoc of Canada Vanier Ont	2,508,031
Curl Canada Vanier Ont	416,771
Federation of Canadian Archers Vanier Ont	229,691
Federation of Silent Sports of Canada Edmonton Alta	78,960
Hockey Canada Toronto Ont	560,000
Judo Canada Vanier Ont	580,014
Lawn Bowls Canada Vanier Ont	194,133
National Karate Assoc Scarborough Ont	53,275
National Sport and Recreation Centre Inc (Professional Development Program for Association Managers) Vanier Ont	80,000
National Sport and Recreation Centre Inc (Technical Translation) Vanier Ont	121,577
National Sport and Recreation Centre Inc (Women's Program) Vanier Ont	190,820
Ringette Canada Vanier Ont	185,603
Royal Canadian Golf Assoc Oakville Ont	54,290
Shooting Federation of Canada Vanier Ont	602,539
Sport Information Resource Centre Vanier Ont	546,315
Sport Marketing Council Vanier Ont	315,000
Sport Medicine Council of Canada Vanier Ont	1,223,478
Sports Federation of Canada Vanier Ont	77,960
University of Alberta Edmonton Alta	72,330
University of Waterloo Waterloo Ont	57,483
Contributions to the National Sport and Recreation Centre Inc towards the costs of services provided to resident and non-resident organizations $4,794,200—	
National Sport and Recreation Centre Inc Vanier Ont	4,794,200
Contributions towards the academic, living and training expenses of outstanding amateur athletes $4,817,031	
Payments, in accordance with agreements, to the sponsoring organizations of multi-sport, regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada $4,493,305—	
Arctic Games Yellowknife NWT	150,000
Arctic Games Whitehorse YT	85,000
Canada Winter Games 1991 Charlottetown PEI	200,000
Canada Summer Games 1989 Saskatoon Sask	3,500,000
Cape Breton Nova Scotia Jeux Canada Games 1987 Sydney NS	125,305
Canadian Ski Assoc (Ski Jumping) Vanier Ont	50,000
Canadian Soccer Assoc Vanier Ont	70,000
Canadian Track and Field Assoc Vanier Ont	90,000
Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians $6,493,117—	
Basketball Canada Vanier Ont	80,020
Canada Fitness and Lifestyle Research Institute Ottawa Ont	1,077,870
Canadian Amateur Football Assoc Vanier Ont	52,240
Canadian Amateur Synchronized Swimming Assoc Vanier Ont	87,145
Canadian Assoc for Health Physical Education and Recreation Vanier Ont	488,422
Canadian Assoc of Sport Sciences Vanier Ont	148,985
Canadian Camping Assoc Toronto Ont	59,440
Canadian Cycling Assoc Vanier Ont	124,245
Canadian Fitness and Lifestyle Research Institute Ottawa Ont	325,900
Canadian Hostelling Assoc Vanier Ont	74,860
Canadian Intramural Assoc Vanier Ont	490,316
Canadian Oldtimers Hockey Assoc Vanier Ont	90,000
Canadian Parks/Recreation Assoc Vanier Ont	130,500
Canadian Parks/Recreation Secretary for Fitness in the Third Age Vanier Ont	107,390
Canadian Recreational Canoeing Assoc Hyde Park Ont	77,600

NATIONAL HEALTH AND WELFARE—*Concluded*

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Canadian Red Cross Society (Program for the Aged) Toronto Ont	59,210
Canadian Red Cross Society (Safety Services) Toronto Ont	141,025
Canadian Ski Assoc (Cross-Country) Vanier Ont	92,480
Canadian Ski Council Toronto Ont	162,495
Canadian Ski Patrol System Ottawa Ont	110,899
Canadian Special Olympics Inc Toronto Ont	66,442
Canadian Tennis Assoc Downsview Ont	52,480
Canadian Track and Field Assoc Vanier Ont	91,690
Chamber of Commerce of Canada Ottawa Ont	135,000
Girl Guides of Canada Toronto Ont	51,613
National Council of YMCA'S of Canada Toronto Ont	119,000
National Sport and Recreation Centre Inc Vanier Ont	836,165
Participaction Special Projects Toronto Ont	361,500
Ringette Canada Vanier Ont	64,540
Royal Life Saving Society of Canada Toronto Ont	92,090
YWCA of Canada Toronto Ont	173,236

Contributions to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population $916,000—

Participaction Inc Toronto Ont	916,000

XV OLYMPIC WINTER GAMES PROGRAM $35,083,691

Payments towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988 $35,083,691—

XV Olympic Winter Games Organizing Committee Calgary Alta	30,603,290
University of Calgary Calgary Alta	4,480,401

Medical Research Council $170,464,804

Grants and scholarships to promote and support research training in the health science complexes of Canadian universities and in other faculties when the proposed research is relevant to human health $169,833,909—

Alberta Cancer Board Edmonton Alta	77,850
Carleton University Ottawa Ont	236,915
Centre hospitalier Côte-des-Neiges Montreal Que	273,459
Clarke Institute of Psychiatry Toronto Ont	93,265
Concordia University Montreal Que	180,074
Dalhousie University Halifax NS	5,678,940
Douglas Hospital Toronto Ont	194,784
Hôpital Louis H Lafontaine Montreal Que	136,198
Hôpital Maisonneuve-Rosemont Montreal Que	745,006
Hôpital Notre-Dame Montreal Que	870,561
Hôpital Sacré-Cœur Montreal Que	147,382
Hôpital Ste-Justine Montreal Que	545,123
Hospital for Sick Children Toronto Ont	7,120,327
Hôtel-Dieu de Montréal Montréal Que	52,965
Institut Armand Frappier Laval-des-Rapides Que	381,714
Institut de Cardiologie de Montréal Montréal Que	128,742
Institut de recherches cliniques de Montréal Montreal Que	3,706,537
Institut du Cancer de Montréal Montreal Que	443,294
Institut national de la recherche scientifique Ste-Foy Que	413,006
Jewish General Hospital Montreal Que	723,453
McGill University Montreal Que	19,198,258
McMaster University Hamilton Ont	7,718,602
Memorial University St John's Nfld	1,899,490
Montreal Children's Hospital Montreal Que	2,215,484
Montreal General Hospital Montreal Que	2,353,982
Mount Sinai Hospital Toronto Ont	1,942,776
Princess Margaret Hospital Toronto Ont	1,840,323
Queen's University Kingston Ont	5,854,253
Simon Fraser University Burnaby BC	71,977
Toronto General Hospital Toronto Ont	1,194,295
Toronto Western Hospital Toronto Ont	723,770
Université de Montréal Montreal Que	8,144,212
Université de Sherbrooke Sherbrooke Que	4,383,292
Université d'Ottawa Ottawa Ont	4,659,119
Université du Québec Montreal Que	181,945
Université Laval Quebec Que	6,120,916
University of Alberta Edmonton Alta	7,362,519
University of British Columbia Vancouver BC	13,574,537
University of Calgary Calgary Alta	6,452,025
University of Guelph Guelph Ont	664,412
University of Lethbridge Lethbridge Alta	58,908
University of Manitoba Winnipeg Man	8,772,021
University of Saskatchewan Saskatoon Sask	3,970,012
University of Toronto Toronto Ont	20,548,666
University of Victoria Victoria BC	229,921
University of Waterloo Waterloo Ont	387,766
University of Western Ontario London Ont	9,944,036
York University Downsview Ont	301,349

Grants to national organizations $619,585—

Canadian Council on Animal Care Ottawa Ont	380,585
National Cancer Institute of Canada Toronto Ont	200,000

Grants to international organizations $11,310

NATIONAL REVENUE $68,717

Taxation $68,717

Contribution to the Commonwealth Association of Tax Administrators London England $21,187

Contribution to the Inter-American Centre of Tax Administrators Panama Panama $47,530

PARLIAMENT $2,839,950

The Senate $1,014,619

Members of the Senate—Pensions to retired Senators $244,382

Canadian Branch of the Commonwealth Parliamentary Association $106,750

Canadian Group, Inter-Parliamentary Union $85,629

Canadian North Atlantic Treaty Organization Parliamentary Association $192,752

Canadian Section of the Canada-United States Inter-Parliamentary Group $33,265

Canadian Section of "l'Association internationale des parlementaires de langue francaise" $75,777

Canada-France Inter-Parliamentary Association $21,632

Canada-Europe Parliamentary Association $47,556

Canada-Japan Parliamentary Association $29,074

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $177,802

House of Commons $1,825,331

Grants to parliamentary and procedural associations $1,404,490—

Canadian Branch of the Commonwealth Parliamentary Association Ottawa Ont	249,084
Canadian Group Inter-Parliamentary Union Ottawa Ont	199,576

PARLIAMENT—*Concluded*

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Canadian North Atlantic Treaty Organization Parliamentary Association Ottawa Ont	262,318
Canadian Section of the Canada-United States Inter-Parliamentary Group Ottawa Ont	77,617
Canadian Section of "l'Association internationale des parlementaires de langue française" Ottawa Ont	176,813
Canada-France Inter-Parliamentary Association Ottawa Ont	50,476
Canada-Europe Parliamentary Association Ottawa Ont	110,964
Canada-Japan Inter-Parliamentary Association Ottawa Ont	67,840
The North Atlantic Assembly 1987 Spring Session Ottawa Ont	176,341

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $420,841

PRIVY COUNCIL $235,213

Department $70,744

Grant to the Institute of Intergovernmental Affairs Queen's University, Kingston, Ontario $65,000

Contribution for Studies in Canadian public administration $5,744

Chief Electoral Officer $164,469

Reimbursement of candidates election expenses $164,469

PUBLIC WORKS $297,390,638

Department $297,390,638

SERVICES PROGRAM $22,993,832

Grants to Canada Post Corporation in lieu of property taxes, paid on behalf of departmental clients $22,567,474—

Brockville City Ont	85,941
Burlington City Ont	59,893
Calgary City Alta	187,000
Cambridge City Ont	67,212
Coquitlam District BC	100,553
Edmonton City Alta	752,000
Etobicoke City Ont	103,519
Grande Prairie City Alta	68,456
Halifax City NS	701,949
Hamilton City Ont	356,898
Kingston City Ont	135,000
Kitchener City Ont	225,500
London City Ont	385,923
Mississauga City Ont	1,557,750
Montreal City Que	1,764,158
Nanaimo City BC	56,815
North Bay City Ont	111,423
North Sydney Town NS	57,015
Oshawa City Ont	116,857
Ottawa City Ont	1,227,697
Pembroke Town Ont	67,426
Peterborough City Ont	138,021
Quebec City Que	257,000
Regina City Sask	269,531
Saanich District BC	239,101
Saskatoon City Sask	157,000
Sault Ste Marie City Ont	85,400
Scarborough Ont	311,715
St John's School Taxing Authority Nfld	146,176
St Thomas City Ont	62,610
St-Laurent City Que	2,114,834
Surrey District BC	80,431
Thunder Bay City Ont	96,896
Toronto City Ont	2,824,000
Trois-Rivières City Que	79,963
Vancouver City BC	1,329,636
Welland City Ont	73,570
Windsor City Ont	203,947
Winnipeg City Man	1,501,707
Woodstock City Ont	67,301
York City Ont	135,829

Marine Remedial Works, paid on behalf of departmental clients $361,358—

Suncor-Sunoco Group Sarnia Ont	81,456
Walpole Island Council St Clair River Ont	124,799

Canadian Management Development Institute, paid on behalf of GRAS Program $40,000

Association of Professional Engineers of Nova Scotia, paid on behalf of departmental clients $25,000

GOVERNMENT REALTY ASSETS SUPPORT PROGRAM $274,216,806

Grants to Municipalities $273,122,362—

Alonsa District Local Government Man	81,303
Amherst Town NS	77,200
Annapolis County Municipality NS	1,609,512
Ascot Township Sherbrooke Que	53,410
Aylmer School Board Que	80,407
Banff School District Alta	458,640
Barrie City Ont	88,387
Barrington Municipality NS	63,904
Bayne Rural Municipality Bruno Sask	59,712
Bedford Town NS	416,580
Belleville City Ont	252,013
Blainville City Que	70,000
Bonnyville Municipal District Alta	1,130,000
Bosanquet Township Ont	154,795
Brandon City Man	250,902
Brantford City Ont	117,844
Brighton Township Ont	441,834
British Columbia Minister of Finance Vancouver BC	1,767,427
Burlington City Ont	520,373
Burnaby District BC	263,596
Calgary City Alta	6,613,000
Cape Breton County Municipality Sydney NS	612,660
Cap-de-la-Madeleine City Que	105,893
Chambly City Que	95,000
Charlottetown City PEI	1,916,792
Chatham City Ont	107,710
Chibougamau City Que	110,000
Chicoutimi City Que	56,000
Chilliwack District BC	555,275
Churchill District Local Government Man	150,000
Colchester County Truro NS	206,288
Colchester South Township Ont	141,745
Colwood City BC	687,748
Cornwall City Ont	1,899,496
Cornwallis Kural Municipality Brandon Man	190,000
Cowansville City Que	616,131
Cypress Municipal District Dunmore Alta	670,000
Dartmouth City NS	3,763,235
Dauphin Rural Municipality Man	61,468
Dauphin Town Man	215,185
Dawson Creek City BC	51,122
Delta District BC	183,900
Donnacona City Que	475,696
Dorval City Que	3,579,914

PUBLIC WORKS—*Continued*

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Drumheller City Alta	481,890
Drummondville City Que	527,820
Dundurn Rural Municipality Sask	81,813
Edmonton City Alta	2,801,223
Edmonton Improvement District Alta	88,600
Edmunds Township Ont	112,161
Elliot Lake Town Ont	122,802
Ernestown Township Ont	494,275
Esquimalt Township BC	4,501,262
Essa Township Ont	596,198
Etobicoke City Ont	152,121
Farnham City Que	89,700
Fort McMurray City Alta	315,400
Fort Qu'Appelle Town Sask	86,767
Fort Simpson Village NWT	208,318
Fort Smith Town NWT	151,000
Fredericton City NB	9,725,000
Gander Regional School Taxing Authority Nfld	229,635
Gander Town Nfld	317,500
Gaspé City Que	81,600
Gatineau City Que	51,300
Glace Bay Town NS	52,400
Gloucester City Ont	5,004,183
Grande Prairie County Alta	81,545
Greater Hull Protestant School Board Que	110,000
Guelph City Ont	137,731
Haines Junction Village BC	50,990
Halifax City NS	6,341,852
Halifax County Municipality NS	1,378,507
Hamilton City Ont	684,360
Happy Valley — Goose Bay Town Nfld	1,140,829
Havre Saint-Pierre Municipality Que	71,717
Hay River Town NWT	160,832
Hull City Que	9,750,750
Indian Head Rural Municipality Sask	53,662
Inuvik Town NWT	457,987
Inverness County Port Hood NS	188,333
Iqualuit Municipality NWT	150,000
Jasper School District Alta	232,562
Jonquière City Que	475,765
Kamloops City BC	398,700
Kanata City Ont	136,454
Kapuskasing Town Ont	68,233
Kelowna City BC	63,746
Kenora Town Ont	144,638
Kent District, Agassiz BC	297,953
Kentville Town NS	246,000
Kings County Municipality Kentville NS	645,600
Kingston City Ont	1,231,615
Kingston Township Ont	681,024
Kitchener City Ont	182,155
Kitimat District BC	68,944
Kuujjuaq Northern Village Que	53,993
La Baie City Que	1,545,000
La Macaza Municipality Que	97,103
Lac du Bonnet Rural Municipality Man	78,045
Lac St-Jean-Est Regional Municipality Alma Que	66,500
Lake Louise School District Jasper Alta	90,000
Langley Township BC	121,830
Lasalle City Que	91,800
Lauzon City Que	69,000
Laval City Que	610,000
Leduc County Alta	700,000
Les Ecores School Board Laval Que	80,000
Lethbridge City Alta	139,838
Lethbridge County Alta	600,000
Lincoln Town Ont	98,261
London City Ont	2,144,379
Longueuil City Que	246,012
Markham Town Ont	146,300
Masset Village BC	127,735
Matane City Que	231,600
Matsqui District BC	585,402
Mayo Village YT	58,521
Medicine Hat City Alta	62,245
Meeting Lake Rural Municipality Mayfair Sask	55,657
Mersea Township Ont	126,136
Metchosin District BC	328,867
Mirabel City Ste-Monique Que	1,410,000
Mission District BC	225,165
Mississauga City Ont	5,498,595
Moisie City Que	80,000
Montreal City Que	6,849,534
Mont-Joli City Que	604,900
Moose Jaw City Sask	167,957
Moose Jaw Rural Municipality Sask	113,221
Nanaimo City BC	529,495
Nelson City BC	73,540
Nepean City Ont	2,881,335
New Westminster City BC	216,795
Newcombe Rural Municipality Glidden Sask	58,328
Niagara Falls City Ont	80,959
Niagara on the Lake Town Ont	89,962
Norfolk Township Ont	80,800
North Battleford City Sask	77,368
North Bay City Ont	1,595,752
North Cypress Rural Municipality Carberry Man	220,000
North West Territories Government Yellowknife NWT	265,296
North York City Ont	9,276,094
Northern Manitoba Affairs Commissioner Thompson Man	70,000
Oka Parish Que	84,006
Opasatika Township Ont	77,558
Oshawa City Ont	68,032
Ottawa City Ont	56,039,374
Ottawa-Carleton Regional Municipality Ont	754,424
Outaouais-Hull School Board Hull Que	1,199,500
Owen Sound City Ont	104,462
Parry Sound Town Ont	148,227
Peace River Town Alta	52,818
Penticton City BC	155,000
Petawawa Village Ont	574,746
Peterborough City Ont	291,706
Pickering Town Ont	777,400
Pitt Meadows District BC	87,373
Pittsburgh Township Ont	3,828,437
Pointe-Claire City Que	75,400
Port Hardy District BC	117,225
Portage La Prairie City Man	72,253
Portage La Prairie Rural Municipality Man	151,947
Prince Albert City Sask	173,342
Prince Albert Rural Municipality Sask	370,423
Prince George City BC	215,000
Prince Rupert City BC	242,813
Quebec City Que	3,588,808
Queens County Municipality Liverpool NS	62,638
Ralph Buchanan Wylie and McKay Township Deep River Ont	164,761
Red Deer City Alta	93,157
Red Deer County Alta	400,000
Regina City Sask	2,145,721
Reno Rural Municipality Consul Sask	101,349
Richmond Township BC	3,990,581
Rockwood Rural Municipality Stonewall Man	460,000
Rouyn Noranda City Que	98,787
Saanich District BC	1,581,232
Ste-Anne-des-Plaines Parish Que	455,000
Ste-Anne-de-Bellevue City Que	494,061
Ste-Flavie Parish Que	2,037,073
Ste-Foy City Que	1,336,000
St-Gabriel-de-Valcartier Municipality Que	267,997
St-Jérôme School Board Que	252,788
Sandwich South Township Ont	139,079
Sarnia City Ont	245,592
Saskatoon City Sask	1,554,232
Sault Ste Marie City Ont	747,655
Scarborough City Ont	294,462
Schefferville City Que	153,000
Senneterre City Que	116,608
Sept-Îles City Que	135,000

PUBLIC WORKS—*Concluded*

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Shannon Municipality Que	90,000
Shawinigan-Sud City Que	291,000
Shelburne District NS	68,500
Sherbrooke City Que	84,700
Sidney Township Ont	1,701,273
Sioux Lookout Town Ont	118,737
Smith Falls Town Ont	73,623
Sophiasburgh Township Ont	62,856
Sorel City Que	148,900
South Cypress Rural Municipality Glenboro Man	65,000
Springhill Town NS	954,202
St Catharines City Ont	225,854
Star City Rural Municipality Sask	53,467
Ste-Thérèse School Board Que	117,025
Stratford City Ont	118,080
Sturgeon Municipal District Morinville Alta	340,000
St Andrews Rural Municipality Clandeboye Man	77,273
St Barbe South School Taxing Authority Hawkes Bay Nfld	72,115
St John's School Taxing Authority Nfld	1,313,424
St-Vincent Township Ont	269,509
St-Hubert City Que	1,463,988
St-Hyacinthe City Que	340,000
St-Jean-sur-Richelieu City Que	3,330,521
St-Laurent City Que	838,000
Sudbury City Ont	1,364,652
Surrey District BC	950,371
Swift Current City Sask	64,816
Swift Current Rural Municipality Sask	148,655
Sydney City NS	360,330
Thunder Bay City Ont	721,389
Timmins City Ont	168,941
Toronto City Ont	9,519,422
Tosorontario Township Ont	150,728
Trois-Rivières City Que	70,000
Truro Town NS	86,450
Ucluelet Village BC	50,408
Uxbridge Township Ont	71,400
Val-Bélair City Que	82,000
Val Marie Rural Municipality Sask	134,580
Valley East Town Ont	76,128
Vancouver City BC	3,666,452
Verdun City Que	55,700
Vernon City BC	159,318
Victoria City BC	1,000,000
Victoria County Municipality Baddeck NS	122,995
Wabush Town Nfld	55,015
Wainwright Municipal District Alta	193,000
Watson Lake Township YT	67,930
Welland City Ont	444,810
West Carleton Township Ont	222,287
West Nissouri Township Ont	120,641
West Vancouver District BC	143,500
Westmount City Que	382,988
Whitehorse City YT	721,135
Windsor City Ont	563,577
Winnipeg City Man	9,555,924
Yarmouth Municipality NS	65,368
Yarmouth Town NS	146,300
Yellowknife City NWT	600,000
Yorkton City Sask	139,568
Yukon Territorial Government YT	101,676

Contribution to the Sault Ste Marie Infrastructure Program Sault Ste Marie Ont $1,042,444

Contribution to Canadian Standards Association Ottawa Ont $12,000

Contribution to Construction Management Development Institute Ottawa Ont $40,000

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MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM $180,000	
Grant to Canadian Vickers Inc Montreal Que $180,000	

REGIONAL INDUSTRIAL EXPANSION $965,491,881

Department $965,491,881

Grants under the Industrial and Regional Development Act $14,000	
Grant to Traversée internationale du Lac St-Jean Inc Roberval Que $50,000	
Grant to L J D'Amore and Associates Ltd Montreal Que $20,000	
Grants under the Native Economic Development Program $393,863—	
Saskatchewan Indian Community College Saskatoon Sask	224,113
Service de Formation Autochtone du Québec Village des Hurons Que	169,750
Grants to non-profit organizations to promote economic cooperation and development $500,000—	
The Niagara Institute Niagara on the Lake Ont	300,000
Conference Board of Canada Ottawa Ont	175,000
Grants to the Winter Cities Showcase 1988 $600,000—	
Winter Cities Conference Corp Edmonton Alta	600,000
Grants under the Special Program for the Laprade Region $10,000,000—	
Fonds de développement économique Berthier Maskinongé St-Gabriel de Brandon Que	1,000,000
Fonds de développement économique Laprade-Champlain Inc Cap-de-la-Madeleine Que	1,000,000
Fonds de développement économique St-Maurice Inc Shawinigan Que	1,000,000
Fonds de développement économique de Lotbinière Lotbinière Que	1,000,000
Fonds de développement économique de Richelieu Sorel Que	1,000,000
Fonds de développement économique Drummondville Drummondville Que	1,000,000
Fonds de développement économique Action Inc Plessisville Que	1,000,000
Fonds de développement économique Trois-Rivières Inc Trois-Rivières Que	1,000,000
Fonds de développement économique Richmond-Wolfe Richmond Que	1,000,000
Fonds de développement industriel Portneuf Portneuf Que	1,000,000
Grants to Moncton Regional Development Initiatives Board $1,000,000—	
Moncton Development Initiatives Board Moncton NB	1,000,000
Contributions under the Industrial and Regional Development Act $363,765,162—	
A Lapointe et Fils Ltée St-Romain Que	98,108
A Lassonde & Fils Inc Rougemont Que	1,732,567
A Lefebvre & Cie Inc Bolton Centre Que	51,835
ACDS Système Graphique inc Hull Que	805,342
ACIC (Canada) Inc Toronto Ont	129,702
Acier Fobrex Inc Trois-Rivières Que	90,434
Acier Nova Ltée Dorval Que	96,250
Acme Welding & Supply ('77) Ltd Winnipeg Man	74,646
Adecon Energy Systems Inc Mississauga Ont	51,577
Adru Granite Inc Beebe Que	73,220

REGIONAL INDUSTRIAL EXPANSION—*Continued*

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Aerospace Industries Association of Canada Ottawa Ont	57,124
Aerospace Welding Inc St-Laurent Que	61,325
Agrinove Coopérative Agro-alimentaire Beauceville Que	88,344
Air Liquide Canada Ltée Bécancour Que	4,244,062
Albis Canada Inc Pickering Ont	50,000
Albright & Wilson America Islington Ont	1,082,030
Aliments BJC Inc Cap d'Espoir Que	55,049
Aliments Delisle Ltée Nicolet Que	144,258
Aliments FBI Ltée (Les) Mont St-Hilaire Que	320,625
Alkaril Chemicals Ltd Mississauga Ont	87,843
Almex Inc Lévis Que	126,562
Amav Industries Ltd Lasalle Que	164,310
American Motors (CDA) Inc Sarnia Ont	354,474
Ani-Mat Inc St-Élie d'Orford Que	204,545
Aradco Management Ltd Windsor Ont	87,570
Armotec Inc Drummondville Que	77,343
Association des manufacturiers de bois de sciage du Québec Québec Que	232,878
Association Coop des Pêcheurs Carleton Carleton Que	132,155
Astris Inc Mississauga Ont	102,065
Ateliers Rivard inc Val d'Or Que	60,956
Atlas Paper Converters Inc Montreal Que	241,875
Automatech Industrielle Inc Granby Que	53,516
Autosystems Manufacturing Inc Belleville Ont	788,268
Ayerst McKenna & Harrison Inc St-Laurent Que	3,393,063
B C H Unique Inc St-Martin Que	60,269
B F Goodrich Canada inc Montreal Que	78,180
B&B Tool & Mould Ltd Oldcastle Ont	143,920
Babcock & Wilcox Canada Ltd Cambridge Ont	99,212
Bakertalc Inc Highwater Que	161,065
Balcan Plastics Ltd St-Léonard Que	242,031
Bardeaux & Cèdres St-Honoré Inc St-Honoré Que	68,511
Bariatrix Products Int'l Inc Montreal Que	228,233
Beaulé et fils Inc St-Georges-de-Beauce Que	75,692
Bell & Howell Ltd Montreal Que	1,299,546
Bendix Avelex Inc St-Laurent Que	373,731
Bernard Breton Inc St-Narcisse Que	62,278
Béton Bolduc (1982) Inc Ste-Marie de Beauce Que	413,199
Bexel Inc et Coop Fédérée de Québec Montreal Que	61,343
Biltmore Chesterfield Creations Inc Montreal Que	302,447
Binder Tool and Mould Inc Windsor Ont	59,903
Biscuits Leclerc Ltée Quebec Que	286,831
Boa-Franc (1983) Ltée Ville St-Georges Que	92,629
Boflex Inc Mont St-Hilaire Que	55,638
Bois Vigneault Inc Plessisville Que	271,016
Bombardier Inc Valcourt Que	270,555
Bombardier Inc Rail & Diesel Division Montreal Que	883,361
Bomem Inc Vanier Que	101,688
Bremo Inc Quebec Que	75,555
Brique Citadelle Ltée Beauport Que	116,648
Bruin Engineered Parts Inc Midland Ont	221,752
Br an Plastics Ltd Mont-Royal Que	66,830
Cadoret & Frères Inc St-Augustin-de-Desmaures Que	142,964
Canada China Trade Council Toronto Ont	200,000
Canada Clutch Corporation Guelph Ont	96,910
Canada Plastic Containers Ltd Lachine Que	138,035
Canada Vibac Tape Corp Montreal Que	469,125
Canadian Forest Products Ltd Edmonton Alta	64,694
Canadian Overhead Handling Inc Boisbriand Que	64,646
Canadian Wood Council Ottawa Ont	172,044
Canadiana Outdoor Products Inc Brampton Ont	361,711
Canron Inc Burlington Ont	54,694
Cape Breton Precision Components Ltd Markham Ont	1,371,407
Carrier & Bégin Inc St-Honoré Que	55,861
Carrier Furniture Inc Granby Que	138,281
Cascades Port Cartier Inc Port Cartier Que	828,225
Cedrico Inc Price Que	63,825
Centre d'Innovation Industriel de Montréal Montreal Que	112,952
Centre de Placage C P Tech Inc St-Laurent Que	145,219
Centre de Recherche de l'Est du Québec Rimouski Que	138,389
Champion Road Machinery Ltd Goderich Ont	94,000
Chantiers AML Inc Île-aux-Coudres Que	124,131
Chasse Inc Ste-Marie-de-Beauce Que	371,882
CIP Inc Trois-Rivières Que	7,567,665
Circo Craft Co Inc Pointe-Claire Que	137,500
Clermond Hamel Ltée St-Ephrem Que	91,090
Clertec Inc Ste-Hedwidge Que	83,552
Clevemont Industries Ltd Anjou Que	309,726
Cobi Foods Inc Bloomfield Ont	74,783
Codet Inc Coaticook Que	67,896
Cofranca Import Export Inc Yamachiche Que	1,614,938
Compagnie de Remonte-Pente Dopplemay St-Jérôme Que	71,178
Compagnie de Volailles Maxi Ltée (La) Ville des Laurentides Que	50,000
Comterm Inc Pointe-Claire Que	459,551
Confection Lac Mégantic Inc Lac Mégantic Que	84,514
Confection Sport Plus Inc Plessisville Que	61,265
Confection Vêtibec Inc Daveluyville Que	62,890
Conserverie Girard & Beaudin Inc Ste-Angèle-de-Monnoir Que	116,906
Continuous Mining Systems Ltd Sudbury Ont	258,019
Control Data Canada Ltd Mississauga Ont	1,490,386
Cormier & Gaudet Ltée Bécancour Que	59,593
Cornelius Industries Inc St Catharines Ont	189,000
Council of Forest Industries of British Columbia Vancouver BC	2,305,655
D A P Électronique Canada Ltée Vanier Que	78,978
D M Laurin Industries Ltée Laval Que	75,285
Dalco Concept Inc St-Laurent Que	325,080
Dalkotech Inc Fleurimont Que	74,418
Datagram Inc Boucherville Que	211,296
Degussa Canada Ltd Burlington Ont	137,613
Deloro Satellite Inc Belleville Ont	63,545
Detiker Ltd Belleville Ont	53,000
Diemaster Tool Inc Mississauga Ont	72,119
Distribution Hexco Inc Rivière-des-Prairies Que	94,317
Dom-El Cables Inc Carrying Place Ont	494,550
Dominion Cellulose Ltd Toronto Ont	77,162
Dorel Industries Inc Montreal Que	271,440
Drummond McCall Inc Hamilton Ont	567,000
Duchesne et Fils Ltée Yamachiche Que	303,082
Dynacast Ltd Lachine Que	53,710
Dynapro Systems Inc Vancouver BC	82,049
E D C Inc St-Laurent Que	182,683
Electrohome Ltd Kitchener Ont	63,204
Emballages Polystar Inc Montreal Que	207,000
Entreprises Atlas (1985) Inc (Les) Low Que	125,015
Entreprises Denis Darveau Inc (Les) Ham-Nord Que	56,691
Entreprises Modernes Daveluyville Inc Daveluyville Que	104,063
Équipement de Transmission Ind Inc Vanier Que	56,758
Équipements Denis Inc St-Hyacinthe Que	274,663
Escaliers Gilles Grenier Inc St-Elzéar Que	136,899
Etna Automotive Inc Anjou Que	92,678
Exeltor Inc Bedford Que	50,426
Falconbridge Ltd Toronto Ont	959,300
Federation of Canadian Municipalities Ottawa Ont	70,777
Ferme Laterrière inc Laterrière Que	91,204
Ferro Products Co Ltd St-Léonard Que	103,793
Festival des Films du Monde (Le) Montreal Que	235,773
Fiat Products Ltd Winnipeg Man	89,314
Fit Knit Fashion Inc Montreal Que	112,091
Fonderie de Thetford 1969 Inc (La) Thetford Mines Que	64,894
Ford/New Holland Inc Oakville Ont	45,500,000
Foresbec Inc Drummondville Que	336,455
Formules d'Affaires Express Inc Ste-Foy Que	83,828
Fournelle Énergie & Technologie Inc Montreal Que	370,933
Foxboro Canada Inc Lasalle Que	99,327
Frega Inc Lauzon Que	109,687
Fur Council of Canada Montreal Que	56,875
G & B Automated Equipment Ltd Downsview Ont	147,518
G Grossi Sudbury Ont	154,380
Geac Computer Corporation Ltd Markham Ont	373,313
Gélinas Stewart Inc Évain Que	121,073
Gemtex Company Ltd Rexdale Ont	117,384
General Electric Canada Inc Lachine Que	322,181
General Electric Canada Inc Peterborough Ont	642,901
General Motors of Canada Ltd Oshawa Ont	19,818,900
General Motors/Suzuki Oshawa Ont	7,085,048
General Signal Ltée St-Léonard Que	107,919
Georgian College of Applied Arts & Technology Barrie Ont	105,116

REGIONAL INDUSTRIAL EXPANSION—*Continued*

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Gérard Crête et Fils Proulxville Que	674,162
Gicleurs Astra Ltée Sherbrooke Que	95,163
Gotex Inc Plessisville Que	65,210
Greater Canada Colour Printing Ltd Stevensville Ont	1,423,009
Groupe Laperrière & Verreault Inc Trois-Rivières Que	218,056
H J M Enterprises Inc Montreal Que	312,552
Harris Farinon Canada Inc Dorval Que	346,928
Hawker Siddeley Cda Ltd Trenton NS	12,220,695
Hercules Canada Inc Iberville Que	2,354,827
Heroux Inc Longueuil Que	377,856
Hibar Systems Ltd Richmond Hill Ont	188,737
Hope Brook Gold Inc Toronto Ont	13,915,544
Howard-Bienvenu Inc Parent Que	985,556
Husky Injection Molding Systems Ltd Bolton Ont	490,295
Hymac Ltd/Ltée Laval Que	1,022,007
Icam Technologies Corporation Pointe-Claire Que	74,475
Ilco Unican Inc Montreal Que	90,858
Imperial Flavours Inc Mississauga Ont	65,909
Imprimerie Harricana Inc Amos Que	53,682
Imprimerie HLN Inc Sherbrooke Que	60,363
Imprimerie Magog-Orford Inc Magog Que	239,251
Incendex International Inc St-Laurent Que	50,271
Inco Ltd (Inco Tech Division) Toronto Ont	642,696
Industries Aston Inc St-Léonard d'Aston Que	59,101
Industries Auclair Inc St-Félicien Que	156,937
Industries Beroma Inc (Les) Val d'Or Que	102,235
Industries D E C Ltée (Les) Lachine Que	63,849
Industries Gemetec Inc Montreal Que	657,807
Industries Lynx Inc St-Lambert Que	352,938
Industries P P D Inc (Les) Sherbrooke Que	129,346
Industries Unigear Inc (Les) St-Laurent Que	179,695
Invotek Industruments Inc Scarborough Ont	269,801
IPL Inc St-Damien Bellechasse Que	1,142,141
Irénée Grondin & Fils Ltée St-Zacharie Que	296,703
Isolomousse du Canada (1986) Inc Ste-Marie Que	225,000
J D Irving Ltd Estcourt Que	720,593
J L M Usinage de Précision Inc St-Augustin-de-Desmaures Que	107,189
J&E Press Control Systems Inc Markham Ont	82,129
Jean & Frères Inc Cap St-Ignace Que	66,300
John Lewis Industries Ltd Ville d'Anjou Que	114,400
John T Hepburn Ltd Toronto Ont	131,729
Johnson & Johnson Inc Montreal Que	2,088,301
Jos St-Amant & Fils Ltée St-Tite Que	111,657
Joseph Audet Ltée Ste-Rose de Watford Que	92,960
Journal Printing Company Sudbury Ont	78,750
Karhu Canada Inc Cowansville Que	135,076
Kaufel Group Ltd/Emergi-Lite Division Dorval Que	656,185
Keith Bridges Cord Ltd Belleville Ont	78,750
Knolloffice Inc Kirkland Que	796,079
Kom International (1985) Inc Montreal Que	88,854
Kuriyama Canada Inc Brantford Ont	90,615
L & G Cloutier Inc Ville de l'Islet Que	118,157
L C N Inc St-Félix de Kingsey Que	73,968
L G Chabot Inc Quebec Que	83,828
La Chemise Lapointe Inc St-Georges-Est Que	187,980
La Cie de Machinerie Rennel Inc St-Romuald Que	97,280
La Compagnie Commonwealth Plywood Ltée Ste-Thérèse Que	155,601
La Compagnie Resentel Ltée Marieville Que	110,335
La Scierie Quexpor Inc Gracefield Que	69,730
La Scierie Taschereau Inc Taschereau Que	315,785
La Tourbe du St-Laurent Ltée Rivière-du-Loup Que	111,982
Lacasse et Frères Ltée St-Pie de Bagot Que	304,045
Laiterie de la Baie Ltée Ville de la Baie Que	102,043
Lallemand Inc Montreal Que	299,675
Lalumière & Frère (1984) Canada Ltee Longueuil Que	83,180
Larcan Communications Equipment Inc Mississauga Ont	130,390
Lavalin Trenton Works Inc Trenton NS	6,100,000
Le Groupe Gervais (1986) Inc Maskinonge Que	60,118
Leabrooke Incorporated St-Laurent Que	125,414
Lean Flow Metal Products Inc Brantford Ont	338,290
Leedye Inc Lachine Que	218,843
Leesta Industries Ltd Pointe-Claire Que	97,297
Les Cèdres de la Vallée Inc Grande-Vallée Que	65,137
Les Chantiers de Chibougamau Ltée Chibougamau Que	110,430
Les Céramiques Genese Inc Berthierville Que	1,392,187
Les Constructions Beauce-Atlas Inc Ste-Marie de Beauce Que	243,373
Les Contenants Xactics Ltée Joliette Que	227,553
Les Créations Morin Inc Drummondville Que	80,080
Les Entreprises Julien Inc Quebec Que	63,989
Les Équipements Sportifs Davtec Inc Daveluyville Que	69,621
Les Estampages I S E/Stamping Inc Bromptonville Que	122,026
Les Industries Aciflex Inc St-Hubert Que	61,005
Les Industries Amisco Ltée L'Islet Que	359,170
Les Industries de Bois St-Raymond Ltée St-Raymond Que	87,394
Les Industries de Bois St-Raymond Ltée Ste-Anne-de-la Pérade Que	124,155
Les Industries Domco Ltée Farnham Que	700,734
Les Industries Forestières Pro Pac Ltée St-Côme Linière Que	112,500
Les Industries Pyrox Inc Les Aules Que	119,054
Les Industries Rancourt Ltée St-Georges Que	133,537
Les Industries Unik (1983) Ltée St-Gilles Que	225,000
Les Moulures Bégin Ltée Beauport Que	149,806
Les Panneaux de Bois Kennebec Ltée St-Georges Que	57,479
Les Pêcheries G P S Inc Cloridorme Que	74,996
Les Plastiques M C Ltée St-Hyacinthe Que	84,460
Les Plastiques Prospect Inc Grantham-Ouest Que	54,046
Les Préfabrications Poly-Kit Canada Inc Magog Que	56,250
Les Produits Alba Inc Dolbeau Que	377,461
Les Produits d'Acier Hason Inc Berthierville Que	91,450
Les Produits Forestiers Bellerive Mont-Laurier Que	3,515,651
Les Séchoirs Aube Inc St-Pierre-de-Montmagny Que	63,686
Les Séchoirs Dumka Inc Ste-Élizabeth Que	84,068
Les Séchoirs Montmorency Inc Chateau Richer Que	119,398
Les Systèmes d'Ordinateur Logo Inc Lachine Que	78,400
Les Technologies Edinov Inc Montreal Que	124,256
Les Textiles Du-Re Ltée St-Ephrem-de-Beauce Que	113,134
Les Tourbières Premier Ltée Rivière-du-Loup Que	71,547
Les Usines Métallurgiques (Usimet) Inc Montmagny Que	69,510
Les Vergers Leahy Inc Franklin Centre Que	173,812
Lessard Machineries Inc St-Wenceslas Que	212,384
Lillian Knitting Mills Ltd Montreal Que	103,697
Linear Technology Inc Burlington Ont	74,270
Litens Automotive Inc Downsview Ont	273,750
Literie Diamant Ltée St-Georges Que	66,453
Lof Glass of Canada Ltd Collingwood Ont	6,171,435
Lof Glass of Canada Ltd Lindsay Ont	1,035,000
Lumonics Inc Kanata Ont	670,858
M D D C Systems Ltd Pointe-Claire Que	350,425
Macaple Corporation Inc Berthierville Que	476,413
Machines Roger International Inc Val d'Or Que	222,557
Macline Fittings Ltd Lachine Que	59,767
Macmillan Bloedel Ltd Vancouver BC	92,341
Magna International Inc Markham Ont	3,993,024
Mallinckrodt Canada Inc Pointe Claire Que	172,400
Maranda & Labrecque Ltée Quebec Que	144,271
Marine Industries Ltée Sorel Que	88,166,666
Masson & Fils Inc Maskinonge Que	94,379
Matsushita Industrial Canada Ltd Toronto Ont	53,997
Max Meilleur & Fils Ltée Ferme-Neuve Que	99,632
Memotec Data Inc Montreal Que	339,908
Menu Foods Ltd Streetsville Ont	124,740
Menuiserie Rive-Sud Inc Victoriaville Que	72,000
Meubles Bermex (1983) Inc Maskinongé Que	118,350
Meubles L B Charland Inc Granby Que	85,473
Meubles Laurier Ltée Laurier Station Que	166,500
Microbe Inc London Ont	55,411
Micrograin Inc St-Robert Que	110,250
Milgram & Company Ltd Montreal Que	90,538
Mirachem Corporation Ltd Brossard Que	71,066
Mitsubishi Electronics Industries Canada Inc Midland Ont	750,000
Moli Energy Ltd Burnaby BC	6,061,489
Monorail Industrie Ltée Montreal Que	64,394
Montel Inc Montmagny Que	126,976
Morton-Parker Ltd Trenton Ont	72,000
Mosaid Inc Kanata Ont	165,417
Moules R I F Inc Ville d'Anjou Que	138,721
Multi-Pêches Inc Grande-Entrée Que	62,830
M2S Électronique Ltée Quebec Que	78,494

REGIONAL INDUSTRIAL EXPANSION—*Continued*

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N F Castings Ltd Niagara Falls Ont	57,590
Nardeux Canada Ltée Matane Que	51,198
Neelon Casting Ltd Sudbury Ont	247,926
Netron Inc Downsview Ont	64,936
Niagara Piston Incorporated St Catharines Ont	89,037
Noram Electrical Ltd Islington Ont	105,441
Normick Perron Inc Senneterre Que	840,830
Numetrix Ltd Toronto Ont	109,584
Nutech Inc Disraëli Que	108,052
Officesmiths Inc Ottawa Ont	68,892
Orlick Industries Ltd Hamilton Ont	152,368
Ouellet Canada Inc L'Islet Que	91,800
Outillage et Usinage B C Inc Montreal Que	73,944
Outils Coupants Intl Tivoly Inc Beebe-Plain Que	226,512
Outils Fuller (St-Jean) Ltée (Les) St-Jean Que	72,071
P E Giguère Inc Durham Sud Que	112,219
Palette Iberville Canada Inc Iberville Que	58,901
Panval Inc Sayabec Que	1,687,500
Paquet et Fils Inc (J O) Louiseville Que	112,387
Pare & Frères Associés Ltée St-Jules Que	52,428
Pat Plastic Equipment Ltd St-Eustache Que	210,657
Patates Préparées Baril (1981) Inc St-Léonard d'Aston Que	71,511
Paul Vallée Inc Clifton-Est Que	150,403
Pebra Inc Kitchener Ont	1,305,406
Pêcheries Norpro Ltée Îles-de-la-Madeleine Que	70,312
Pêcheries Sheehan Inc Cap d'Espoir Que	55,049
Peter Ellero & Son Ltd Sudbury Ont	147,952
Peterson Spring of Canada Ltd Windsor Ont	188,534
Pharmagel Capsules Ltd Montreal Que	50,311
Philips Information Systems Ltd Montreal Que	2,910,639
Pichette & Fils Ltée (Carold) Chateau-Richer Que	225,000
Plastique Micron Inc Ste-Claire Que	57,533
Plastiques D S D Inc (Les) Rivière Blanche Que	56,682
Plastiques Vital Inc St-Hyacinthe Que	107,494
Pocatec Ltée La Pocatière Que	50,922
Poissonnerie Les Mechins Inc Les Mechins Que	95,074
Portes Centenaires Ltée (Les) Lac Mégantic Que	55,649
Positron Inc Montreal Que	309,945
Power Battery (Iberville) Ltd Iberville Que	108,072
PPD Hercules Inc Sherbrooke Que	707,830
Preci-Tech Ltd St-Laurent Que	112,500
Prestolam Inc St-Henri Que	117,757
Prévost Car Inc Ste-Claire Que	1,835,558
Princefib Inc Princeville Que	255,503
Pro-Meubles Inc Granby Que	91,000
Produits d'Acier Universels M V Inc St-Hubert Que	58,532
Produits Forestiers Proplan Inc Northfield Que	74,904
Produits L B (1987) Ltée Boucherville Que	89,084
Produits Letel Inc (Les) Quebec Que	82,110
Pulp and Paper Research Institute of Canada Pointe-Claire Que	529,527
Pulvérisateur M-S Inc Drummondville Que	104,511
Quefer Inc St-Pie Que	99,844
Quesnel Forest Products Richmond BC	97,465
R C R International Inc Longueuil Que	69,660
R W Kangas Ltd Thunder Bay Ont	53,491
Railtech Ltd Dorval Que	78,338
RCA Inc Vaudreuil Que	446,653
Rechapage Industriel Admit Inc Val d'Or Que	64,390
Récupération St-Laurent Inc Boisbriand Que	53,610
Regal Bedding (1977) Ltd Winnipeg Man	350,625
Relcon Inc Brampton Ont	52,372
Reliure Travaction Inc Drummondville Que	56,841
Remanco Systems Inc Toronto Ont	695,152
Remorques & Fardiers Deloupe Inc (Les) St-Évariste Que	111,094
René Fibre de verre Ltée St-Éphrem de Beauce Que	74,614
Réusinage Knight Inc Granby Que	60,675
Rock of Ages Canada Ltd Beebe Que	123,024
Rohm and Haas Canada Inc Morrisburg Ont	90,838
Rolls-Royce (Canada) Ltd Montreal Que	650,218
Ronal Canada Inc Stevensville Ont	1,184,400
Rotarco Ltd Burk's Falls Ont	325,589
Russelsteel Inc St-Laurent Que	202,672
Sabex International (1980) Ltée Boucherville Que	139,356
Salaisons Brochu Inc (Les) St-Henri de Lévis Que	82,111
Saturn Disq Inc St-Laurent Que	104,707
Scierie du Nord Inc Rivière-Saint-Jean Que	70,430
Scierie Jules Laflamme Inc St-Benoît-Labre Que	108,281
Scierie Mitis Inc Price Que	822,589
Scieries Saguenay Ltée Ville de la Baie Que	111,094
Sécuriplex Systems Inc Pointe-Claire Que	449,132
Senstar Corporation Kanata Ont	82,975
Shield Source Inc Peterborough Ont	157,347
Silcofab Guelph Ont	61,839
Silencieux G M S Inc Montreal Que	134,489
Silicart Inc Vaudreuil Que	331,907
Siltronics Ltd Kanata Ont	96,698
Smith & Nephew Inc Lachine Que	62,803
Snyder et Fils Inc Bedford Que	102,069
Société Sogsabec Ltée St-Laurent Que	111,470
Société Zoologique de St-Félicien Inc St-Félicien Que	234,813
Solarco Incorporated Notre-Dame-des-Pins Que	65,044
Soreltex International Inc Sorel Que	571,249
Southbay Design & Construction Ltd Sudbury Ont	88,781
Sovebois Inc Charny Que	281,532
Spiro Vibro Inc Laval Que	57,126
Sproule Lumber Ltd Truro NS	327,656
SR Telecom Inc St-Laurent Que	818,050
St Laurent Manufacturing Canada Inc Beauport Que	155,155
St Mary's Paper Company Toronto Ont	200,000
Station de Ski Bromont Inc Bromont Que	54,117
Sternson Ltd Brantford Ont	60,000
Strato Steel Kearney Ltd Bolton Ont	87,300
Sumner Press Windsor Ont	646,364
Szeto Telecom Inc St-Laurent Que	58,171
T B Canada Inc Longueuil Que	114,969
Techno Beauce Inc St-Georges Que	55,371
Techno-Moules P L C Inc St-Damien-de-Buckland Que	88,619
Temfibre Inc Temiscaming Que	156,658
Tenneco Canada Inc Owen Sound Ont	675,000
Termaco Ltée St-Jean-sur-Richelieu Que	89,138
Tesam Consultants Inc Laval Que	127,774
Textiles Dionne Inc Drummondville Que	759,871
Textiles Dionne Inc Montmagny Que	154,872
The Complax Corporation Cobourg Ont	2,777,300
The Prince of Wales Hotel Niagara on the Lake Ont	71,178
Thermo Routier Ltée Chateauguay Que	53,321
Tilly Manufacturer (1973) Ltée St-Jean Que	315,000
Tisbek Vertical Ltée St-Georges Que	50,558
Tole Gaufrée de Québec Inc Quebec Que	105,071
Torcan Chemical Ltd Aurora Ont	365,744
Torrington Inc Bedford Que	541,697
Tourbière St-Paul du Nord Inc St-Paul-du-Nord Que	57,944
Trackless Vehicles Ltd Courtland Ont	56,722
Tricots Imprimés de Trois-Rivières Inc Trois-Rivières Que	59,846
Tridon Ltd Burlington Ont	401,007
TRW and Tokai Rika Co Ltd Washington Michigan USA	1,107,144
Tuiles Grani-Décor Inc St-Sébastien-de-Frontenac Que	439,770
U E S Plastique & Métal Cie Ltée Montreal Que	57,133
Union Carbide Canada Ltd Toronto Ont	659,086
Uniroyal Goodrich Canada Inc North York Ont	199,095
University of Western Ontario London Ont	149,315
Usinage Nado Inc Sherbrooke Que	68,520
Valmet-Sentrol Ltd North York Ont	691,054
Vam Premium Connections Ltd Calgary Alta	125,421
VDO Instruments Ltd Windsor Ont	397,764
Vide et Traitement Canada Inc Boucherville Que	87,354
Vikex Industrial Packaging Peterborough Ont	61,389
Viking-Cives Ltd Mount Forest Ont	65,397
Virotec Machinerie Inc Montreal Que	69,468
Vitrerie C Franklin Québec Inc Quebec Que	50,370
Vitrerie Mont-Laurier Ltée Amos Que	70,011
Voice and Data Systems Montreal Que	298,760
Vulcan Packaging Inc St-Laurent Que	180,075
Waferboard Association Don Mills Ont	235,554
Weber Tool & Mold Midland Ont	109,998
Westhead Industrial Systems Corp Rexdale Ont	68,175
Westinghouse Canada Inc Hamilton Ont	228,214
Westra Inc Pointe-Claire Que	66,198

REGIONAL INDUSTRIAL EXPANSION—*Continued*

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Wilfrid Paquet & Fils Ltée St-Théophile Que	134,356
Willmar Window Industries Ltd Winnipeg Man	83,872
Xios Systems Lachine Que	1,943,593
135759 Canada Inc Farnham Que	117,431
147933 Canada Inc Bury Que	101,607
149752 Canada Ltée L'Annonciation Que	119,532
156149 Canada Inc Bernières Que	97,762

Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil sales arising from that capability $164,965,686—

Airborne Gear & Machine Ltd St-Léonard Que	64,835
Almax Industries Ltd Lindsay Ont	159,818
Applied Physics Specialties Ltd Don Mills Ont	323,488
Atelier d'Usinage Aéro Ltée Montreal Que	244,705
ATS Automation Tooling Systems Inc Kitchener Ont	371,937
Ballistech Systems Incorporated St-Hubert Que	71,641
Bell Helicopter Textron St-Janvier Que	16,670,247
Ben Machine Products Co Inc Mississauga Ont	419,784
Bendix Avelex Inc St-Laurent Que	891,146
Bolriet Technologies Inc Carleton Place Ont	179,112
Bombardier Inc Valcourt Que	112,226
Bristol Aerospace Ltd Winnipeg Man	820,771
C F N Precision Machining Inc Weston Ont	137,410
C P S Industries Inc Montreal Que	464,035
C-D-N- Nordic Int'l Division Mississauga Ont	82,342
CAE Electronics Ltd St-Laurent Que	3,933,548
Calmos Systems Inc Kanata Ont	222,052
Canadair Inc Montreal Que	14,364,974
Canadian Marconi Company Montreal Que	9,439,258
Champion Road Machinery Ltd Goderich Ont	1,178,664
Chicopee Manufacturing Ltd Kitchener Ont	451,947
Cominco Ltd Trail BC	242,176
Computing Devices Company Ottawa Ont	183,534
Cytrigen Energy Products & Services Ltd Bedford NS	269,702
Designed Precision Castings Mississauga Ont	77,111
Diemaco Incorporated Kitchener Ont	636,565
Diemaster Tool Inc Mississauga Ont	122,297
Dipix Systems Ltd Nepean Ont	541,287
Donlee Mfg Ind Ltd Weston Ont	209,557
Donlee Precision Weston Ont	464,609
Dowty Canada Ltd Ajax Ont	311,972
Dy-4 Systems Inc Nepean Ont	433,179
EBCO Industries Ltd Richmond BC	7,879,128
Entreprises Roger Gentner Inc (Les) St-Léonard Que	480,000
Ernst Leitz (Canada) Ltd Midland Ont	391,569
Extec Division of Exco Technologies Ltd Markham Ont	106,618
Fag Bearings Ltd Stratford Ont	816,413
Fathom Oceanology Ltd Mississauga Ont	1,935,532
Firan Corporation Scarborough Ont	97,510
Fleet Industries Fort Erie Ont	60,308
Garrett Manufacturing Ltd Rexdale Ont	1,190,568
H Rose Machining Ltd Carleton Place Ont	96,088
Havlik Technologies Inc Cambridge Ont	492,265
Helix Circuits Inc Scarborough Ont	96,290
Hermes Electronics Ltd Dartmouth NS	1,266,324
Héroux Inc Longueuil Que	566,594
Hiltap Fittings Ltd Calgary Alta	213,856
Horn W J Industries Ltd Woodbridge Ont	213,000
Integrated Technology Ltd Markham Ont	454,654
International Submarine Engineering Ltd Port Moody BC	818,834
ITT Industries of Canada Ltd Whitby Ont	86,116
Kondor United Aircraft Parts Ltd Mississauga Ont	338,000
Leight Instruments Ltd Carleton Place Ont	579,413
Leigh Instruments Ltd Don Mills Ont	91,899
Les Industries Patenaude Inc Montreal Que	166,000
Linamar Machine Ltd Guelph Ont	189,929
Litton Systems Canada Ltd Etobicoke Ont	8,366,564
M A Electronics Canada Ltd Mississauga Ont	703,949
M E L Defence Systems Ltd Stittsville Ont	1,071,356
MacDonald Dettwiler & Associates Ltd Richmond BC	4,868,466
Manufacturing Systems Design Inc Downsview Ont	173,045
MBB Helicopter Canada Ltd Fort Erie Ont	3,841,188
Menasco Aerospace Ltd Oakville Ont	1,050,303
Microtel Pacific Research Ltd Burnaby BC	63,939
Mitec Manufacturing Ltd Pointe-Claire Que	378,055
Murata Erie North America Ltd Trenton Ont	282,200
Numet Engineering Ltd Peterborough Ont	93,958
Optotek Ltd Kanata Ont	231,454
P-Can Machining Inc Rexdale Ont	422,851
Pratt & Whitney Canada Longueuil Que	56,930,686
Pulsar Circuits Division of Jannock Ltd Pointe-Claire Que	57,073
Pylon Electronic Development Co Ltd Nepean Ont	214,253
Reil Industrial Enterprises Ltd Mississauga Ont	140,448
Rohde & Schwarz Canada Inc Nepean Ont	186,030
Scepter Mfg Co Ltd Don Mills Ont	142,000
Sciex Division of MDS Health Group Ltd Thornhill Ont	429,727
Silcofab Division Robco Inc Guelph Ont	129,789
Skywave Electronics Ltd Kanata Ont	71,661
Space-Flite Technologies Inc Toronto Ont	63,438
Spar Aerospace Ltd Weston Ont	831,733
Spar Aerospace Ltd Bellevue Que	3,492,810
Strite Industries Ltd Cambridge Ont	984,639
T R Cox Aerofoils Ltd Oakville Ont	117,208
Telemus Electronic Systems Inc Nepean Ont	60,675
The de Havilland Aircraft Company Downsview Ont	3,255,998
UDT Industries Inc Montreal Que	2,202,794
Vac-Aero International Inc Oakville Ont	203,025
Vestshell Inc Montreal Que	121,218
Vittforge Inc Montreal Que	1,060,316

Contribution to the de Havilland Aircraft Company Downsview Ont $19,976,191

Contributions under the Industry and Labour Adjustment Program $1,033,335—

Epton Industries Inc Kitchener Ont	521,853
Excel Metalcraft Ltd Aurora Ont	64,352
Superior Performance Inc Newmarket Ont	80,800
Tridon International Burlington Ont	172,972
Valiant Machine & Tool Inc Windsor Ont	158,000

Contributions under the Native Economic Development Program $15,525,143—

A C R Systems Inc Surrey BC	63,669
A R Fromme & Assoc Ltd Whitehorse YT	126,000
All Nations Development Corporation Ltd Kamloops BC	3,000,000
Alliance Autochtone du Québec Inc Hull Que	169,750
Bay St George Indian Economic Development Corp Port au Port Nfld	50,235
Bella Bella Bowling Lanes Port Hardy BC	56,826
Big Sand Lake Lodge Ltd Winnipeg Man	317,559
Bunbonbee Development Corporation Oxford House Man	181,662
Ceiling Doctor International Inc Toronto Ont	253,908
Chatham Management Prince Rupert BC	1,584,717
Chief Albert Levi Big Cove NB	86,022
Conseil Attikamek-Montagnais Inc Village des Hurons Que	56,779
File Hills Agri-Energy Inc Balcarres Sask	55,000
Fitz-Smith Native Development Corp Fort Smith NWT	208,030
Hilltop Construction Ltd Cambridge Station NS	83,275
Humchitt (Harvey) Waglisla BC	164,800
Indian Agricultural Program of Ontario Stirling Ont	67,497
Iskut Band Development Corporation Iskut BC	70,668
Labrador Inuit Development Corporation Goose Bay Lab	187,918
Metis Economic Development Foundation Regina Sask	139,535
MLDC Investment Co Ltd Meadow Lake Sask	57,600
Mocreebec Development Corporation Ltd Moose Factory Ont	58,000
Moostoos Enterprises Ltd Enilda Alta	116,887
Mulligan Enterprises Ltd Northwest River Lab	77,724
Native Multimedia Productions Inc Winnipeg Man	93,600
Nisto Development Authority Inc The Pas Man	67,910
Northwest Hospitality Ltd Sault Ste Marie Ont	124,762
Nunasi Corporation Ottawa Ont	203,213
NWT Cooperative Business Dev Fund Yellowknife NWT	524,739
On Stream Enterprises Ltd Vancouver BC	90,000
PADC Transportation Ltd Prince Albert Sask	53,380

REGIONAL INDUSTRIAL EXPANSION—*Continued*

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Proshred Inc Toronto Ont	68,464
Pukatawagan Development Corporation Pukatawagan Man	941,060
Resdevco Inc Lebret Sask	57,786
Ricky Allan Kewayosh & Diana Lynn Kewayosh Wallaceburg Ont	61,927
Roberta G Greene Ohsweken Ont	106,830
Saskatchewan Indian Equity Foundation Regina Sask	1,500,000
Saskatchewan Indian Loan Company Ltd Regina Sask	223,327
Saskatchewan Indian Women's Bus Adv Saskatoon Sask	167,826
Sasknative Economic Development Corp Regina Sask	160,140
Settlement Investment Corporation Edmonton Alta	1,565,000
Shekoncike Inc Winnipeg Man	287,347
Southeast Resource Development Council Winnipeg Man	105,665
U C C M Building Material Supply Co Ltd West Bay Ont	250,000
Ulnooweg Development Group Inc Eskasoni NS	147,257
Yukon Indian Arts & Crafts Co-operative Whitehorse YT	369,078
151162 Canada Inc Kenora Ont	390,000
351535 Alberta Ltd Hinton Alta	254,366
586724 Ontario Inc Morrisburg Ont	50,043
Contributions under the Western Transportation Industrial Development Program $4,191,722—	
Carnation Foods Co Ltd Don Mills Ont	1,707,936
Develcon Electronics Ltd Saskatoon Sask	192,275
Dynasty Furniture Manufacturing Ltd Calgary Alta	114,576
North Associates Canada Ltd Winnipeg Man	125,269
Perry Graphics Ltd Calgary Alta	795,636
SED Systems Inc Saskatoon Sask	133,640
Springhill Farms Ltd Neepawa Man	973,125
Sutherland Steel Foundry Ltd Saskatoon Sask	81,585
Capital subsidies for the construction of commercial and fishing vessels and to provide assistance to the shipbuilding industry $862,380—	
Pictou Industries Ltd Pictou NS	128,000
Saint John Shipbuilding Ltd Saint John NB	364,304
Vito Steel Boat and Barge Construction Ltd Delta BC	191,250
Contributions under the Special Recovery Capital Projects Program $197,047—	
Province of New Brunswick Fredericton NB	197,047
Contributions under the Agricultural and Rural Development Act—Special ARDA $13,528,394—	
Alexandria Indian Band Quesnel BC	90,796
Anderson Lake Band Pemberton BC	84,018
Antler Aviation Ltd Inuvik NWT	60,000
Arviat Development Corporation Eskimo Point NWT	108,000
Auyuittuq Developments Inc Iqaluit NWT	249,000
Bamfield Sports Fishing & Resort Ltd Bamfield BC	57,750
Bar "A" Training Centre Headingly Man	146,840
Big Knife Building Supplies Rae NWT	63,475
Birdtail Sioux Grocery Store/Gas Bar Beulah Man	59,676
Boyer (Elzear) Pouce Coupe BC	69,296
Canim Lake Agricultural Co-Operative 100 Mile House BC	76,437
Clifford McKay Camperville Man	67,500
Cowan Bros Transport Ltd Big River Sask	73,853
Cyril Perry Sherridon Man	62,349
Ditidaht Indian Band Port Alberni BC	145,000
Enokhok Development Corp Cambridge Bay NWT	96,358
Glenco Building Products Ltd Fort Qu'Appelle Sask	220,284
Government of the Northwest Territories Yellowknife NWT	1,731,401
Grise Fiord Cooperative Ltd Grise Fiord NWT	115,422
Hartley Bay Band Whistler BC	51,524
Holman Eskimo Co-Operative Holman Island NWT	72,538
Hry Holdings Ltd Fort Liard NWT	51,121
Ikahuk Co-Operative Ltd Sachs Harbour NWT	116,500
Inuit Kingnaumuit Ltd Bathurst Inlet NWT	123,000
Johnson (Floyd L) Port Edward BC	55,200
Keewatin Automotive Services Rankin Inlet NWT	128,985
Kiginak Friendship Centre La Ronge Sask	54,100
Kitamaat Indian Band Kitamaat Village BC	65,450
Lavoie (Nicole and Germain) La Ronge Sask	99,345
Littlepine (Gary) Duck Lake Sask	68,508
Low (Tim) Regina Sask	53,175
Maliteare Trucking Ltd Roblin Man	54,653
Margaret & Ralph Larocque Roblin Man	137,714
Mcleod Lake Indian Band Mcleod Lake BC	205,200
Minister of Finance of Manitoba Winnipeg Man	597,948
Monkman Plumbing & Heating 1987 Ltd Hay River NWT	62,000
Moricetown Sawmill No 2 Inc Moricetown BC	90,124
Nanoose Band Council Lantzville BC	174,846
Nemiah Valley Indian Band Nemiah Valley BC	112,045
Nunasi Corporation Baker Lake NWT	103,257
Original Industries Inc Burns Lake BC	92,866
Petanea Cooperative Ltd Wrigley NWT	64,500
Province of Saskatchewan Regina Sask	109,321
Qamanittuaq Development Corp Baker Lake NWT	90,000
Saskatchewan Wild Rice Council Inc La Ronge Sask	55,460
Seton Lake Indian Band Shalalth BC	105,668
Sigyamuit Ltd Baker Lake NWT	90,000
Sila Lodge Ltd Rankin Inlet NWT	157,500
Smith (Sidney Allan) Prince Rupert BC	60,000
Snowdrift Co-Operative Association Ltd Snowdrift NWT	105,475
Spruce Grove Services Yellowknife NWT	52,956
TFHQ District Chiefs Council Fort Qu'Appelle Sask	89,500
Tooma & Leonard Netser Coral Harbour NWT	77,250
Western Indian Agricultural Corp Ltd Vancouver BC	57,116
Williams Lake Indian Band Williams Lake BC	65,338
Yukon Indian Development Corp Whitehorse YT	99,500
Yukon Government Whitehorse YT	250,293
72902 Manitoba Ltd The Pas Man	171,657
Contribution to Tourism Development $3,274,347 —	
Aquarium des Îles-de-la-Madeleine Inc Havre-Aubert Que	199,500
Centre Interpre Cuivre Murdochville Inc Murdochville Que	63,537
Centre Naturanima Vallée Matapédia Inc St-Cléophas Que	53,250
Check Inns Ltd Halifax NS	125,000
Corporation Club Golf le Gaspésien Inc Ste Anne des Monts Que	518,569
Corporation Havre Jacques Cartier Inc Île-aux-Coudres Que	252,765
Hôtel Desjardins Ltée Mont-Joli Que	109,013
Hôtel Mont-Joli Inc Ste-Flavie Que	140,099
Hôtel Motel Belle Page Carleton Inc Carleton Que	90,385
Laboratoire Thermyc Canada Inc Carleton Que	65,500
Parc du Mont-Comi Inc St-Donat de Rimouski Que	86,223
Station Val d'Irène Inc Ste-Irène Que	169,404
Temelac Inc Cabano Que	86,497
The Conference Board of Canada Ottawa Ont	287,000
Winnipeg Image Now Winnipeg Man	51,000
World Tourism Organization Madrid Spain	121,600
134736 Canada Inc Matane Que	105,601
Contributions under the Canadian Industrial Renewal Program $61,914,513—	
Acier Fabrex Inc Trois-Rivières Que	151,502
Action Sports Knit Toronto Ont	81,336
Agmont Inc St-Laurent Que	100,633
Albert Sliwinski Ltd Toronto Ont	187,826
Alby Chlorates Canada Inc Valleyfield Que	675,000
Algo Industries Ltd Montreal Que	70,845
Aliments Monte-Carlo Inc (Les) Valleyfield Que	286,739
Allure Sportswear Canada Ltd Montreal Que	61,472
Atelier d'usinage Meloche Inc Valleyfield Que	67,277
B F Goodrich Canada Inc Shawinigan Que	1,184,815
Baldwin Garments Limited London Ont	61,000
Ballin Inc & Saar Holdings Ltd Montreal Que	589,283
Barmish Inc Montreal Que	1,106,850
Barrday Cambridge Ont	156,469
Basf Fibres Inc Ottawa Ont	441,627
Bastien Inc St-Émile Que	360,851
Bateaux Doral Ltée (Les) Grand'Mère Que	188,800
Battronics Inc Drummondville Que	398,400
Bauer Industries Limited Waterloo Ont	140,861
Bay Mills Limited (Midland Division) Oakville Ont	1,455,233
Bernard Athletic Knit & Enterprises Ltd Toronto Ont	183,789

REGIONAL INDUSTRIAL EXPANSION—*Continued*

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Boutique Tricot Inc & Lern Holdings Inc Montreal Que	371,824
Bradshaw Stradwick (1979) Inc Welland Ont	415,980
Britex Limited Bridgetown NS	185,739
Burlington Canada Inc Dorval Que	219,394
C-E Canada Power Systems Ltd Sherbrooke Que	86,841
Cambrai Clothing Company Limited Scarborough Ont	126,525
Canada Belt & Bag Co Inc Montreal Que	65,332
Canadelle Inc Montreal Que	129,341
Canadian General Tower Limited Cambridge Ont	4,756,803
Canron Inc Division Mécanique Trois-Rivières Que	108,496
Caoutchoucs Acton Ltée Montreal Que	414,301
Cardinal Clothes Inc Montreal Que	74,599
Celanese Canada Limited Carpets Division Montreal Que	693,959
Century 21 Apparels Ltd Winnipeg Man	95,428
Chantex Inc and Charan Management Inc Montreal Que	66,645
Charan Industries Inc Chantex Fashions Montreal Que	96,588
Charles (Archie) Drummondville Que	73,500
Château Lingerie Manufacturing Inc Montreal Que	304,877
Château Stores of Canada Ltd (Le) Montreal Que	450,733
Chaussures Grand Inc Montreal Que	94,530
Christina Canada Inc Montreal Que	70,000
Claudel Lingerie Inc Montreal Que	75,451
Cluett Peabody Toronto Ont	213,534
Codet Inc Coaticook Que	50,085
Collins & Aikman Inc Farnham Que	1,229,845
Combustion Engineering Canada Inc Sherbrooke Que	303,132
Comdye Inc Montreal Que	307,627
Compagnie Générale Mfre Ltée Drummondville Que	325,950
Compagnie Schenley Inc (La) Drummondville Que	474,426
Consoltex Canada Inc Montreal Que	1,029,376
Cookshiretex Cookshire Que	291,616
Cooper Canada Toronto Ont	183,339
Coppley Noyes and Randall Ltd (The) Hamilton Ont	321,141
Coronation Knitting Mills Canada Inc Montreal Que	158,113
Corporation Baxter Sherbrooke Que	67,448
Créations Daisyfresh Inc Quebec Que	133,000
Culottier International Inc (Le) Batiscan Que	159,888
Dawtex Ind Div Pickering Distribution Inc Mississauga Ont	133,608
Desroberts (1984) Inc Trois-Rivières Que	67,500
Diachem Chimique Inc Trois-Rivières Que	900,000
Divine Knits Ltd Toronto Ont	133,051
Dominion Tanners & Wickett & Craig Ltd Winnipeg Man	405,479
Dorothea Knitting Mills Ltd Toronto Ont	217,446
Dubletex Inc & Seagate Investments Ltd Toronto Ont	827,419
Du Pont Canada Inc Streetsville Ont	880,298
Dynavent Farm Equipment Inc Drummondville Que	53,729
Elco Kitchen Products Ltd Cambridge Ont	53,032
Emballage Coderre Packaging Inc St-Germain-de-Grantham Que	71,000
Emballage Victoriaville Ltee Victoriaville Que	110,576
Entreprises Beckwith-Bemis Inc Sherbrooke Que	163,962
Entreprises E T M W Limitée (Les) Sherbrooke Que	307,049
Entreprises Polyclar Inc (Les) Victoriaville Que	101,119
Excelsior Knitting Mills Inc Toronto Ont	161,662
Fitzwright Company Ltd Langley BC	99,555
Foresbec Inc Drummondville Que	56,684
Forsyth Trading Company Etobicoke Ont	915,446
Freudenberg Nonwovens Inc Cornwall Ont	101,214
Futurama Knitting Mills (1971) Ltd Toronto Ont	204,256
G M Associates Bramalea Ont	136,375
Garfields Toronto Ont	248,384
Giltex Hosiery Inc Montreal Que	348,218
Gordon Yarn Dyers Ltd Montreal Que	124,684
Gorman Knitting Mills Ltd Scarborough Ont	166,119
Grant Emblems Limited Toronto Ont	77,553
Greb Mississauga Ont	1,598,394
Grenico Inc Quebec Que	95,186
Groupe Yvan Paque Inc Drummondville Que	211,973
GTE Sylvania Canada Ltd Drummondville Que	123,750
Guelph Elastic Hosiery Co Ltd Guelph Ont	86,801
H A Sheldon Scarborough Ont	84,743
H P Gilbert & Fils Inc St-Victor Que	75,045
Hanson-Mohawk Inc Hull Que	107,300
Harley Montreal Que	548,011
Harvey Woods Ltd Woodstock Ont	213,370
Hilaire Barbeau Inc St-Émile de Quebec Que	63,465
I Miller Sherts Inc Montreal Que	69,352
Ideal Knitwear Mfg Co Ltd Montreal Que	106,095
Imperial Converters (Impertex) Montreal Que	118,229
Innopack Inc Hawkesbury Ont	357,353
Iroquois Chemicals Limited Cornwall Ont	163,353
J L de Ball Canada Inc Montreal Que	407,999
Karnuk Marble Industries Inc Cornwall Ont	185,595
Katescorp Inc Montreal Que	61,456
Kayser Woods Canada Ltd London Ont	203,766
Kettle Creek Canvas Company Port Stanley Ont	134,481
Knit-Craft Fashions Mills Ltd Montreal Que	120,000
Kohler Co Kohler Ont	497,249
L P Royer Inc Lac Drolet Que	133,821
L P C Paper Limited Ville de Ste-Catherine Que	430,348
La Chemise Perfection (1978) Inc Courcelles Que	77,169
La Corporation des Tapis Peerless Montreal Que	210,262
La Société Manufacturière Ro-Ma Inc Shawinigan Que	180,682
Lamoureux & Fils Inc Magog Que	182,500
Larochelle & Frères (Div Multi-Marques) Drummondville Que	59,396
Les Aciers Vicwest Inc Victoriaville Que	136,126
Les Entreprises Arseneault & Frères Inc Shawinigan Que	278,793
Les Fromages Princesse Inc Plessisville Que	179,567
Les Industries E T S G Inc Sherbrooke Que	247,500
Les Industries Qualitech Inc Cap-de-la-Madeleine Que	75,087
Les Industries Troie Inc St-Pamphile Que	125,550
Les Lainages Victor Ltée St-Victor Que	211,304
Les Pinceaux Universels Clic Inc Trois-Rivières Que	82,807
Les Tissus Hafner du Canada Ltée Granby Que	173,048
Les Tricots Harris Inc Montreal Que	111,212
Les Vêtements Adorable Montreal Que	76,990
Les Vêtements de Sport RGR Beauce Que	99,666
Linda Lundstrom Ltd Toronto Ont	97,944
Lingerie Deux Belles Limited Montreal Que	61,746
Lutfy Ltd/Ltée St Laurent Que	52,001
M USA C Promotions Inc Valleyfield Que	384,300
Manufacture Universelle Inc Montreal Que	51,352
Marjorie Hamilton Ltd Vancouver BC	97,479
Marv Holland Industries Limited Edmonton Alta	110,251
Mercedes Hawkesbury Ont	67,130
Metal Expert Inc Shawinigan Que	98,249
Metalite Co Ltd Cap-de-la-Madeleine Que	57,600
Metro Sportswear Ltd Toronto Ont	106,858
Mister Leonard Ltd Toronto Ont	265,606
Mode Enfantine Kiddo Ltée Montreal Que	65,250
Mr Jax Vancouver BC	186,757
Multigrade Inc Shawinigan Que	113,217
Mustang Richmond BC	65,599
Niagara Lockport (Quebec Ind) Inc Trois-Rivières Que	475,977
Nova Scotia Textiles Ltd Windsor NS	90,232
Pace Setter Swim & Gym Wear Inc Winnipeg Man	90,647
Pantalons Star Laurierville Que	59,381
Paris Star Knitting Mills Inc Montreal Que	142,881
Park Lane Neckwear Montreal Que	139,448
Patons & Baldwins Canada Inc Toronto Ont	1,018,500
Peerless Clothing Montreal Que	552,196
Penn-Hafner Ltée Granby Que	93,422
Polymer Truro NS	770,566
Produits Indust de Haute Temp Pyrotech Drummondville Que	217,726
Produits Multifoam International Inc St-Nicéphore Que	106,500
Progress Brand Clothes Inc Montreal Que	348,407
Quality Goods I M D Inc Montreal Que	129,271
Rentex Mills Collingwood Ont	58,464
Riviera Slacks Inc (Zazu Int'l) Toronto Ont	122,210
Rol Manufacturing (Canada) Ltd Laval Que	168,877
Rosita Shoe (Cda) & Alexandria Footwear Montreal Que	100,228
Royal Leather Goods Limited Toronto Ont	116,327
S Cohen Montreal Que	114,118
S W Hooper & Co Ltd Sherbrooke Que	61,291
San Remo Knitting Mills Inc Montreal Que	177,485
Servaas Rubber Canada Inc Cornwall Ont	52,550
Sew-Rite Manufacturing Co Ltd Downsview Ont	74,828
SFI Apparel Corp & 115017 Canada Inc Montreal Que	200,317

REGIONAL INDUSTRIAL EXPANSION—*Continued*

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Shawbec Inc Shawinigan Que	2,808,675
Shirmax Fashions Ltd—Modes Shirmax Ltée St Laurent Que	338,318
Silpit Winnipeg Man	267,030
Société du port de Valleyfield Salaberry-de-Valleyfield Que	900,000
Sol Heitner & Fils Inc St Laurent Que	60,899
Soprema Etanchéité Inc Drummondville Que	84,538
Spintex Yarns Ltd Scarborough Ont	207,341
Sport Maska St-Hyacinthe Que	393,046
St Lawrence Textiles Inc St Jerome Que	318,910
Standard Knitting Ltd Winnipeg Man	269,735
Stanfield's Ltd Truro NS	479,825
Stearns Canada Inc Mississauga Ont	227,419
Stedfast Inc Granby Que	224,557
Stratford Mfg Inc St-Laurent Que	108,793
Strudex Fibres Ltd Waterloo Ont	917,474
Susan Shoe Industries Limited Hamilton Ont	403,446
Tamco Fashions Ltd Montreal Que	102,913
Tauras Footwear Acton Vale Que	218,808
Tender Tootsies London Ont	124,129
Tex Dye Industries (1980) Inc Montreal Que	105,216
Texel St-Elzéar Beauce Que	160,266
Textiles Monterey Montreal Que	843,060
The Cambridge Towel Corporation Cambridge Ont	73,946
The Nalpac Company Montreal Que	1,401,832
The S C Walker Mfg Co Ltd Ottawa Ont	66,828
The Stewart Group Ltd Markham Ont	63,495
Thermative R D Program Salaberry-de-Valleyfield Que	82,050
Tricots Parktown Inc (Les) Montreal Que	97,650
Ultra Coatings Canada Inc Sherbrooke Que	96,250
Union Felt Products (Ont) Ltd Downsview Ont	148,206
Vêtements Cedar Ltée Montreal Que	91,498
Vicroc Inc Victoriaville Que	120,000
Vinaflex Canada Ltd Hamilton Ont	187,539
Vogue Brassiere Inc Willowdale Ont	108,716
Warnaco of Canada Ltd Toronto Ont	61,779
Waterloo Textiles Cambridge Ont	87,973
Wescott Winnipeg Man	50,000
Western Glove Works Ltd Winnipeg Man	205,734
William Kaufman Collingwood Ont	456,216
Winnipeg Pant Winnipeg Man	118,582
122345 Canada Ltée Princeville Que	312,500
Contributions to the Barrie Relief Fund $96,035	
Contributions to TIEM Canada $3,886,410—	
The Innovation Management Corp Mississauga Ont	3,886,410
Contributions to Petromont Inc $23,561,595—	
Petromont Inc Montreal Que	23,561,595
Contributions under the Services Industries Program $999,160—	
Institute for Research on Public Policy Victoria BC	399,439
The Fraser Institute Vancouver BC	599,721
Contribution to Soccrent $331,405—	
Société en commandite Soccrent Jonquière Que	331,405
Contribution to Atlantic Provinces Economic Council $100,000—	
Atlantic Provinces Economic Council Halifax NS	100,000
Contribution to the Shake and Shingle Industry $1,168,132—	
Fraser Valley Independent Shake and Shingle Langley BC	1,168,132
Contributions under the Technology Outreach in Europe Program $1,190,868—	
Calmas Systems Inc Kanata Ont	1,134,400
Contribution to the Footwear and Leather Institute of Canada $866,439—	
Footwear and Leather Institute of Canada Montreal Que	866,438
Payments of General Development Agreements $90,741,275—	
A T R Manicouagan Inc Baie-Comeau Que	58,500
Abitibi-Price Inc Grand Falls Nfld	557,640
Agreement Advisory Committee Thompson Man	62,568
Albright & Wilson America Islington Ont	700,000
Alyward's (Marystown) Limited Marystown Nfld	64,846
Anama Bay Tourist Camp Gypsumville Man	99,950
Auberge Chéribourg Inc Inn-Motels Magog Que	277,672
Auberge des Battures Ville de la Baie Que	117,382
Auberge Mont-Gabriel Inc Mont-Rolland Que	103,305
Bombardier Inc Valcourt Que	2,279,680
C M P/Barnard Associates Toronto Ont	56,343
Camco Inc Montreal Que	60,714
Canada Mortgage and Housing Corporation Winnipeg Man	460,000
Carim Quebec Que	900,000
Centre for Cold Ocean Resources Engineering St John's Nfld	51,117
Channel Area Loggers Ltd Berens River Man	138,901
City of Regina Regina Sask	62,898
City of Winnipeg Winnipeg Man	845,992
Corner Brook Pulp & Paper Limited Cornerbrook Nfld	7,549,343
Corporation of the City of Victoria Victoria BC	3,637,500
D&D Hotels Ltd Yorkton Sask	149,117
Department of Culture Recreation and Youth St John's Nfld	83,186
Department of Development & Tourism St John's Nfld	469,482
Développement Owl's Head Inc Mansonville Que	1,067,828
Entreprises de Stoneham Inc (Les) Stoneham Que	129,000
Gites du Fjord Inc (Les) L'Anse St-Jean Que	68,940
Gold Rush Inn Ltd Whitehorse YT	88,942
Government of the Northwest Territories Yellowknife NWT	1,185,538
Government of Yukon Whitehorse YT	240,118
Himont Canada Inc Mississauga Ont	400,000
Horseshoe Valley Resort Barry Ont	457,874
Hôtel Le Chantecler Inc Ste-Adèle Que	724,825
Hotel Vancouver Vancouver BC	77,889
Karpes & Pugh Yukon River Trading Whitehorse YT	83,225
La Société Pétrochimique Kemtec Inc Montreal Que	200,000
Leisure Time Properties Limited St John's Nfld	72,600
Les Industries Unik (1983) Ltée St-Gilles Que	1,176,543
Manucab Limited Toronto Ont	297,951
Marine Industrie Limitée Sorel Que	55,591
Meewasin Valley Authority Saskatoon Sask	74,388
Mid-North Development Corporation Cross Lake Man	73,002
Minipi Lodge Ltd & Blizzard Corp Ltd Goose Bay Nfld	95,490
Minister of Finance of Manitoba Winnipeg Man	5,393,317
Minister of Finance/Province of BC Victoria BC	439,727
Ministère du Tourisme du Québec Montreal Que	103,700
Mont Blanc Ski Resort St-Faustin Que	119,943
Montreal Lake Development Corporation Montreal Lake Sask	57,506
Nelson House Forest Industries Nelson House Man	58,707
Newfoundland Exchequer St John's Nfld	1,536,627
Newfoundland Historic Parks Assoc St John's Nfld	73,954
NL Chem Canada Inc Montreal Que	900,000
North Feeding the North Farms Ltd The Pas Man	204,765
Northeast Development Corporation Winnipeg Man	264,442
Northeast Economic Dev Assoc Flin Flon Man	53,613
Northland Processors Inc Saskatoon Sask	69,801
Northlands Community College La Ronge Sask	87,092
Pacific Triathlon Group Inc Vancouver BC	70,650
Philom Bios Inc Saskatoon Sask	123,830
Province of Prince Edward Island Charlottetown PEI	615,283
Provincial Treasurer Edmonton Alta	3,461,418
Pulp and Paper Research Institute of Canada Pointe Claire Que	3,508,073
Rainbow Valley Ltd Kensington PEI	88,381
Regional Development Corporation Fredericton NB	7,366,702
Reindeer Region Economic Development Committee La Ronge Sask	72,802
Royal Journeys/Canadian Sportfishing Seattle WA USA	50,000
Saskatchewan Education La Ronge Sask	54,829
Saskatchewan Indian Agriculture Program Regina Sask	70,501
Saskatchewan Tourism and Small Business Saskatoon Sask	542,780
Saskatchewan Wild Rice Council Inc La Ronge Sask	196,401
Saskatoon Visitor & Convention Bureau Saskatoon Sask	57,000
Secrétariat aux Affaires intergouvernementales canadiennes Montreal Que	12,952,852
St John's Harbour Services Limited St John's Nfld	53,652

REGIONAL INDUSTRIAL EXPANSION—*Continued*

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Station Touristique Mont St-Sauveur Inc St-Sauveur-des-Monts Que	237,341
Terra Nova Attractions Limited Glovertown Nfld	81,579
The Minister of Finance Halifax NS	18,769,610
Tourism Industry Association of Newfoundland St John's Nfld	65,000
Triple "C" Market Gardens Island Lake Man	86,702
Villa Bellevue Inc Mont Tremblant Que	233,061
Warren Lafave and Howard Miller DBA Whitehorse YT	126,184
West Side Community College Beauval Sask	165,577
Whistler Resort Assoc Whistler BC	111,525
Willann Investments Limited Collingwood Ont	259,307
Winnipeg Core Area Initiative Winnipeg Man	400,600
Wooley Dale & Dingwall In Trust Toronto Ont	900,602
Yukon Government Whitehorse YT	243,047
2157-7564 Quebec Inc/Auberge St-Donat St-Donat Que	529,253

Payments of Losses Under the Small Business Loans Act $23,248,189[4]

Bank of Montreal for The Okanagan Cattle Co Ltd Vernon BC	57,800
597832 Ontario Ltd Aurora Ont	62,382
Holiday House Inn Ltd Toronto Ont	59,400
Variétés Valleyfield Inc Valleyfield Que	55,531
Galleria Bistro Ltd North Vancouver BC	112,160
Netherton Funeral Home Ltd Penticton BC	83,900
Akron Auction Services Ltd Lethbridge Alta	52,176
Tops TNT (No 2) Service Corp Burnaby BC	82,606
Lunetterie Grégoire Inc Sherbrooke Que	95,715
A Fine Kettle of Fish Calgary Alta	68,634
Damiens Restaurant Ltd Calgary Alta	56,441
Knutson Enterprises Ltd Lethbridge Alta	64,638
Fruits et Légumes Montex Inc St-Laurent Que	100,769
594352 Ontario Lt o/a Arthurs Restaurant Scarborough Ont	106,943
463052 Ontario Ltd Sarnia Ont	65,385
KCS Enterprises Ltd Nanaimo BC	78,072
320456 Alberta Ltd Edmonton Alta	75,785
Forages Géotechniques BD Inc Laval Que	67,495
2158-6755 Québec Inc Laval Que	51,372
Hancock Enterprises Ltd Regina Sask	86,414
Instaktich Ltd Guelph Ont	54,518
Robertson Photogrammetrics Inc Edmonton Alta	54,564
Calibre Enterprises Ltd Quesnel BC	118,835
Hahn-Owen Holdings Ltd o/a Baaco Pizza Halifax NS	58,483
Les Pneus CC Inc Jonquière Que	115,569
Romak Fast Foods Ltd Kelowna BC	67,156
Newmarket Food Services Ltd Halifax NS	86,614
128391 Canada Inc St-Laurent Que	63,999
Les Distributions de Produits Pharmaceutiques Kama Inc Montreal Que	65,017
Bank of Nova Scotia for 621328 Ontario Inc o/a Cafe Supreme Pickering Ont	70,446
JAC Foods Ltd Halifax NS	70,005
Scala Industrial & Exporting Ltd Rexdale Ont	73,550
Caisse Établissement de la Chaudière for 2152-3667 Québec Inc St-Georges West Que	74,515
Locosat Beauce Inc St-Georges Que	82,599
Caisse Populaire for Hotel La Salle Weedon (1984) Inc Weedon Que	95,002
Alimentation GMR Inc Plessisville Que	63,320
128018 Canada Inc Longueuil Que	70,975
128017 Canada Inc Longueuil Que	65,297
127723 Canada Inc Longueuil Que	66,728
Club Coopératif de Consommation Davignon Cowansville Que	69,676
2157-7622 Québec Inc St-Antoine-sur-Richelieu Que	101,048
Les Breuvages Henri (1985) Ltée Drummondville Que	67,916
139207 Canada Ltée Montreal Que	76,693
Convertisseurs de Couples Gravel Inc Deschambault Que	63,000
Les Aliments MLB Inc Ste-Thérèse Que	91,446
Restaurant Au Petit Four (1987) Enr Granby Que	53,481
Village des Eaux et des Neiges Inc Drummondville Que	53,634
Canadian Imperial Bank of Commerce for 136566 Canada Inc Thetford Mines Que	83,564
Pirobec Ltée Sept-Îles Que	58,056
Stahlbaum Gary and Dianne Guelph Ont	51,413
496295 Ontario Ltd o/a Shanghai Express Toronto Ont	66,206
Philip M Colbert t/a Crown Coffee Services Toronto Ont	116,838
Duong Grace o/a Video Enterprises Toronto Ont	57,723
Durdge John A t/a John's Video Toronto Ont	115,302
Potter Debbie Anne t/a Bonanza Video Toronto Ont	116,870
Garcia Thomas t/a Stars Light Video Toronto Ont	101,605
Serebryany Valery t/a Invasion Amusement Toronto Ont	51,309
Vendrov Anatoly t/a Star Video Toronto Ont	118,563
Raps Savvas t/a Stargate Amusement Toronto Ont	50,447
Paulichuk Joseph o/a Invators Amusements Toronto Ont	79,543
Serebryany Boris o/a Gold Ball Amusements Toronto Ont	108,184
Serebryany Oleg o/a Silver Amusements Toronto Ont	51,424
Thin Peter MD t/a Dainam Co Toronto Ont	91,229
Michalakis Loizou Toronto Ont	120,318
Nauyen Mao T o/a Video World Toronto Ont	51,364
Budorgin Marian t/a Galaxy Amusements Toronto Ont	58,434
Ratshof Restaurants & Caterers Ltd Quesnel BC	146,326
Quoc Hue Ha t/a Hue Video Toronto Ont	59,905
Gestion Le Parloir Inc Trois-Rivières Que	97,591
P&Z Haulage Inc Toronto Ont	93,737
132076 Canada Inc Ottawa Ont	63,540
Nauyen Mao T o/a Video World Toronto Ont	55,268
AT Cafe Madeleine Ltd Vancouver BC	83,261
Flowen Enterprises Corp Scarborough Ont	83,850
Tourloukis Alexander o/a Variety Restaurant Mississauga Ont	52,106
Lakeside Block Mfg (1982) Ltd Williams Lake BC	113,790
Les Sacs à main Santi (1984) Inc Montreal Que	91,183
Annie's Country Restaurant Ltd Kelowna BC	61,261
558624 Ontario Inc o/a Murphy's Peg Leg Steak & Seafood Restaurant Hamilton Ont	97,382
561871 Ontario Inc Ottawa Ont	54,691
Rawlings Fishing Systems Ltd Atikoken Ont	61,237
316126 Alberta Ltd o/a O'Toole's Roadside Restaurant Edmonton Alta	105,884
Scanner Satellite Systems Inc Cornwall Ont	78,310
Dacar Enterprises Ltd Winnipeg Man	50,669
Bottles Uptown Ltd Winnipeg Man	91,456
Fitness Experience Inc Ottawa Ont	73,812
Mur Scam Inc Montreal Que	68,670
Moshi & Sons Ltd t/a Queen's Fruit Village Brampton Ont	60,951
Andre Oswald & Louise Princeton BC	77,004
The Wright Place Inc Dauphin Man	83,618
668508 Ontario Ltd o/a Perfect Excuse Restaurant Hamilton Ont	54,663
Keough James Vincent & Marylin Vernon BC	55,777
Shinos Food Ltd o/a Peoples House of Pancakes Burlington Ont	80,074
614680 Ontario Inc o/a Jolly Roger's Chicken Kitchen Ottawa Ont	52,308
289876 Alberta Ltd o/a Downtown Business Club Calgary Alta	103,591
Mascotto's Bakery Ltd Sioux Lookout Ont	81,515
Melaware Inc Scarborough Ont	79,710
673182 Ontario Ltd o/a Troll's Fish & Chips Cambridge Ont	55,765
McHill Investments Inc o/a O'Toole's Roadhouse Restaurant Toronto Ont	81,200
Baynes Holding Inc o/a Cafe On The Park Ajax Ont	91,980
Continental Bank of Canada for 116911 Canada Ltd Montreal Que	80,346
Guaranty Trust Company of Canada for Ramer Inc Chicoutimi Que	52,235
Hong Kong Bank of Canada for 305 Investments Ltd Vancouver BC	57,868
Lloyds Bank of Canada for Connoisseur Consulting Ltd Edmonton Alta	60,489
Alder Place Hotel Ltd Mississauga Ont	81,451
National Bank of Canada for Excel Quartz Inc Beauport Que	140,915
André Michaud Entrepreneur Forestier Inc Baie Comeau Que	65,164
Atlantic Metal Processing Ltd Fredericton NB	96,422
Auto Service Les Mechins Inc Ste-Anne-des-Monts Que	71,493
132599 Canada Inc Quebec Que	91,787
Henri Bar BQ Enr Roxton Falls Que	108,306
Les Placements Gaston Boily Inc Metabetchouan Que	74,185
Coop de Réparation de Camions Diesel Cadieux Quebec Que	75,477
J R Gym Ltd Shediac NB	71,750

REGIONAL INDUSTRIAL EXPANSION—*Continued*

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2318-7214 Quebec Inc Quebec Que	89,416
Les Gestions Conrad Arsenault Inc Rimouski Que	76,183
Bar Salon du Pêcheur Enrg Gaspé Que	61,157
Les Spécialités Jones Ltée Paspédiac Que	67,214
136019 Canada Inc o/a Restaurant Cour Crescent Montreal Que	72,453
2171-0231 Québec Inc Jonquière Que	82,330
Tabagie Accommodation Central Enrg Métabetchouan Que	83,519
120079 Canada Inc o/a Fromage Belle Époque Montreal Que	65,255
La Beignerie Enr Lévis Que	95,262
131918 Canada Ltée St-Jean-sur-Richelieu Que	90,436
Bourassa Denise Sorel Que	51,653
Gérance Investissements Bureau Ltée Tracadie NB	50,268
Restaurant Charlesbourg Ste-Foy Que	78,839
Automobiles Jacques Goudreault Inc Chicoutimi Que	124,045
J H Tremblay & Fils Division Nautique Ltée Alma Que	54,080
Pâtisserie Petit Four Inc Montreal Que	75,971
Hotel Raymond Plante Inc Chibougamau Que	129,941
123816 Canada Ltée Laval Que	59,026
Velaco Inc Ste-Foy Que	102,000
Les Entreprises Mario Chiasson Forestville Que	106,387
Clément Léo o/a Auberge de la Lièvre Gatineau Que	74,639
Les Échafaudages Jobidon Inc Quebec Que	62,642
Pacific Savings & Mortgage Corporation for Charles Wilburn Falconer Vancouver BC	75,273
Royal Bank of Canada for 570987 Saskatchewan Ltd Saskatoon Sask	77,439
H&O Bakery Ltd Vancouver BC	50,356
Trandek Press Ltd Calgary Alta	78,319
All Things Marketing Inc Meadowlake Sask	113,356
Les Entreprises Demers d'Ormstown Inc Valleyfield Que	68,382
Ultra Collission Repair (1983) Ltd Brentwood BC	70,045
Geoffrey's Restaurants Ltd Toronto Ont	61,097
Island Hudro Tubes Ltd Nanaimo BC	105,184
AR-No Fruits & Légumes Inc o/a 133839 Canada Ltée Quebec Que	50,542
Glorfed Holdings Ltd Vernon BC	59,173
2171-7350 Québec Inc St-Georges de Beauce Que	63,326
2168-6613 Québec Inc Quebec Que	58,110
Les Délices du Vieux Inc Westmount Que	53,566
Stallion's Restaurant Ltd Kitchener Ont	99,877
539773 Ontario Ltd o/a Cheers Restaurant Thunder Bay Ont	88,153
619861 Ontario Ltd o/a Zoran Zoran's Brampton Ont	88,461
Chez Moi Fantasy Cakes Ltd Surrey BC	70,596
ABG Aerobigne Inc Joliette Que	69,267
Quality Bakery Ltd Calgary Alta	77,227
Siderfin Holdings Ltd Kelowna BC	53,459
B&P Chiga Enterprises Ltd Maidstone Sask	52,364
Comptoir A C Inc Montreal Que	89,153
No 1 Express Service Centre Inc North Vancouver BC	51,764
Nautilus Maxi-Forme Inc Sherbrooke Que	61,188
Splinters Restaurant Ltd Edmonton Alta	106,645
599195 Ontario Inc o/a Chateau St-Jerome Fried Chicken Toronto Ont	78,145
Brando's Pasta Bar Ltd Vancouver BC	80,266
Sceptre Holdings Ltd Saskatoon Sask	80,409
Nikos Restaurant Ltd New Westminster BC	51,282
2312-0496 Québec Inc Montreal Que	82,699
Ribonnet International Inc St-Leonard Que	74,420
Ward's Fast Foods Ltd t/a Chicken Flings & Tators Calgary Alta	55,541
Barkks Enterprises Ltd Kimberley BC	71,907
Les Promoteurs Industriels de Chicoutimi Inc Chicoutimi Que	77,957
Joe Kwong Restaurant Ltd Vancouver BC	73,144
118348 Canada Inc Montreal Que	65,484
Ruzycki Alex & Shirley Rivers Man	85,068
Parkland Enterprises Corp Yorkton Sask	55,594
Smith Thomas & Cindy t/a Utopian Health & Fitness Club Brandon Man	67,189
Percell Drive-In Theatre (1974) Ltd Kimberley BC	79,640
WADA Holdings Ltd Prince George BC	65,810
Les Noces de Cana Ltée Montreal Que	57,215
Porky's Bar Inc Prince Albert Sask	82,586
Le Groupe des 100 Inc Mascouche Que	58,452
Telemark Developments Ltd Penticton BC	53,188
Showboat Holdings Ltd Kelowna BC	66,375
Man-Core Drilling (1984) Ltd Kimberley BC	61,438
Tropic Properties Ltd Saskatoon Sask	59,828
538051 Ontario Ltd o/a Villagers Dining Lounge Tilbury Ont	131,721
Middlegate Self-Service Meats Ltd Burnaby BC	54,150
Suspension General AC Inc Chicoutimi Que	54,928
Roi Chocolates Inc Kitchener Ont	75,392
Marty's Food & Beverage Co Ltd Winnipeg Man	70,974
Cowichan Fiberglass Ltd Duncan BC	53,753
Sharmay Enterprises Ltd Gibson BC	50,556
The Prospector Inn Corp Vernon BC	97,077
Les Placements BCGT Inc Chicoutimi Que	72,922
Société Générale (Canada) for 127365 Canada Inc Montreal Que	105,640
124922 Canada Inc Montreal Que	56,680
Standard Chartered Bank of Canada for Zeel Footwear Inc Toronto Ont	73,708
Crucci Yarns Canada Ltd Toronto Ont	57,475
Toronto-Dominion Bank for Guy Berthiaume Inc La Tuque Que	91,737
Capone's Restaurant Lethbridge Alta	76,949
617225 Ontario Ltd Mississauga Ont	67,080
Bisbicis Peter Meaford Ont	67,541
Greggor Ian J Prince George BC	59,318
489380 Ontario Inc Peterborough Ont	57,185
Enterprises Guylab Inc St-Jean Que	61,623
Network Video Ltd Surrey BC	90,361
Edmonton Sports Medicine & Fitness Corp Ltd Edmonton Alta	61,926
Bryant Breweries Ltd Maple Ridge BC	56,915
131530 Canada Inc Sherbrooke Que	70,410
Riverview Estates Ltd Mission BC	81,233
Ken-Tred Tire (Canada) Ltd Toronto Ont	87,222
Explorer Houseboat Rentals Ltd Salmon Arm BC	67,416
657001 Ontario Ltd o/a Taste Buds Rexdale Ont	73,317
299397 Alberta Ltd o/a Whims Edmonton Alta	76,714
H&L Auto Services Ltd Edmonton Alta	94,667
Monkey Business Ltd St John's Nfld	59,059
576464 Ontario Ltd o/a Tempus Bar Restaurant Mississauga Ont	73,792
Funny You Should Ask Inc Toronto Ont	110,161
Les Entreprises Guy Béliveau Inc Laval Que	89,254
592368 Ontario Ltd Hamilton Ont	63,201
588012 Ontario Ltd Markham Ont	100,639
Franchise W Inc Quebec Que	81,208
Treasury Branch of Alberta for Armstrong's Colonial Manor Ltd Red Deer Alta	54,977
Payment under Enterprise Development Program Insurance Losses $1,348,308—	
Bank of British Columbia/Northland Bank for Westmills Carpets Ltd Calgary Alta	953,989
Canadian Imperial Bank of Commerce for Uniracor Ltée Becancour Que	174,715
Royal Bank of Canada for King Hydraulics Power Ltd Woodstock Ont	219,604
Payments under Regional Development Incentives Act $85,000—	
Central Trust Company Corner Brook Nfld	85,000
Contributions to non-profit organizations $58,876	
Contributions under the Acid Rain Abatement Program $4,000,000—	
Noranda Inc Rouyn-Noranda Que	4,000,000
Contributions under the Laprade Industrial Development Fund $502,994—	
Atelier d'Usinage Marmen Inc Cap-de-la-Madeleine Que	50,035
Cadorette Marine Co Grand-mère Que	125,911
Centre Sportif St-Robert Inc St-Robert Que	127,618
Deux Glaces St-Louis-de-France Inc St Louis-de-France Que	110,000
Panneaux Maski Inc Louiseville Que	89,430

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Special Funds approved by Treasury Board August 1987 $78,386,836—

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Abenaki Computer Enterprises Limited Ottawa Ont	90,000
ACDS Système Graphique Inc Hull Que	733,981
Advanced Materials Engineering Centre Corp Halifax NS	94,815
Aero Safe Technologies Ltd Fort Erie Ont	238,458
Ahenakew Enterprises Ltd Portage La Prairie Man	90,000
Alberta Transportation & Utilities Edmonton Alta	1,503,756
Algoma Central Railway Sault Ste Marie Ont	2,500,000
Anderson Metal Industries Inc Concord Ont	151,848
Angus Martin and Barbara Martin Ohsweken Ont	69,080
Ani-Mat Inc St-Élie d'Orford Que	63,426
Assoc Touristique du Bas St-Laurent Inc Rivière-du-Loup Que	91,218
Atelier d'Usinage Aéro Ltée Montreal Que	211,966
Atelier d'Usinage Marmen Inc Cap-de-la-Madeleine Que	174,174
Auger Logging Ltd Wabasca Alta	50,644
Avcorp Industries Inc Plastal Division Granby Que	250,000
Aviatech Inc Montreal Que	244,802
Bendix Avelex Inc St-Laurent Que	341,957
Big White Ski Resort Ltd Kelowna BC	59,678
Black & Decker Canada Inc Brockville Ont	145,255
Bristol Aerospace Limited Winnipeg Man	323,405
BTC Engineering Ltd Vancouver BC	228,353
Buckeye Resort Ltd Batchawana Bay Ont	50,000
Cadorette Marine Co Grand'mere Que	209,851
Canadian Astronautics Limited Ottawa Ont	553,366
Canadian Marconi Company Montreal Que	1,987,802
Centre d'Arbitrage Commercial National Quebec Que	100,000
Centre de Développement des Industries Montreal Que	150,000
Chiniki Restaurant Inc Morley Que	397,000
Claro Precision Inc Montreal Que	266,141
Clevemont Industries Limited Montreal Que	211,096
Com Dev Limited Cambridge Ont	357,825
Compagnie Shenley Inc (La) St-Honoré Que	281,000
Confection Drolet Inc Lac-Drolet Que	75,665
Corner Brook Pulp & Paper Limited Corner Brook Nfld	839,328
Creo Electronics Corp Burnaby BC	272,493
Criterion Mfg Inc Coquitlam BC	143,334
Cross Lake Indian Band Cross Lake Man	170,693
Crossbow Electronics Inc Thornhill Ont	58,160
Crystar Research Inc of Cominco Inc Victoria BC	282,817
Cyril Perry Sherridon Man	147,089
Diemaco Incorporated Kitchener Ont	183,092
Diemaster Tool Inc Mississauga Ont	266,150
Distributed Matrix Controls Inc Rexdale Ont	114,769
Dundas Service Inwood Man	70,566
Elcorsy Inc St-Laurent Que	85,920
Emtol Manufacturing Ltd Guelph Ont	201,315
Équipement Boni Inc Boucherville Que	171,446
European Space Agency Toronto Ont	918,892
Fédération des Coop du Nouveau-Québec Montreal Que	3,000,000
Fort Chipewyan Development Corp Fort McMurray Alta	129,999
Fort George Indian Band Prince George BC	66,620
Fort Mackay Development Corporation Ltd Fort McMurray Alta	256,663
Futuretek Mfg Inc Mississauga Ont	125,000
Garrett Manufacturing Ltd Rexdale Ont	5,485,445
General Discovery & Supply Co Ltd Toronto Ont	272,275
God's River Development Corp God's River Man	552,290
Government of the Northwest Territories Yellowknife NWT	105,184
Havlik Technologies Inc Cambridge Ont	186,690
Heroux Inc Longueuil Que	1,559,522
IMP Group Ltd Halifax NS	1,825,547
Industrial Applications Micro Centre Inc Winnipeg Man	236,217
Industries Couture Ltée Chicoutimi Que	98,809
Irenee Grondin & Fils Ltée St-René Que	244,497
J Albert Poulin Limitée Lac-Drolet Que	97,298
Jack E Grieves Oxford House Man	78,750
Jardin Botanique de Montréal Montreal Que	171,875
John T Hepburn Ltd Mississauga Ont	203,000
Kainai Industries Ltd Stand Off Alta	2,440,000
L E Mould Inc Montreal Que	141,000
L H Plante & Fils Inc St-Ignace de Loyola Que	62,195
LHM Machine & Tool Co Ltd Woodbridge Ont	300,000
La Guilde des Manufacturiers de Vêtements Montreal Que	100,000
Laboratoires Nordic Inc Kirkland Que	700,000
Lachance & St-Georges Inc Ste-Émilie-de-l'Énergie Que	204,764
Larcan Communications Equipment Inc Mississauga Ont	82,396
Larry Doxtator Southwold Ont	88,891
Leco Instruments Limitée Longueuil Que	96,879
Leesta Industries Ltd Pointe-Claire Que	309,000
Les Industries ETSG Inc Sherbrooke Que	118,614
Les Industries UNIK (1983) Ltée St-Gilles Que	157,905
Les Placements Gilles Jean Inc Percé Que	52,875
Logigraf Inc Trois-Rivières Que	55,551
MBM Tool & Machine Co Ltd Downsview Ont	357,500
Machinage ABIPA Machining (Canada) Inc Chomedey Que	92,399
Marystown Shipyard Ltd Marystown Nfld	68,078
Matrox Electronic Systems Ltd Dorval Que	250,327
Mecaero Canada Inc Montreal Que	508,168
Menasco Aerospace Ltd Oakville Ont	609,787
Mesotec Inc Sherbrooke Que	274,369
Metal Fab Ltd St John's Nfld	274,600
Metis Association of Alberta Edmonton Alta	316,566
Minister of Finance of Manitoba Winnipeg Man	4,297,646
Minister of Finance/Province of BC Victoria BC	316,823
Mitchell-McPherson Machining Inc Bramalea Ont	95,000
MLDC Management Company Ltd Meadow Lake Sask	52,400
MME Dolores Nolett de la Réserve d'Odanak Odanak Que	68,000
Mont-Sutton Inc Sutton Que	248,521
Montenay Service d'Ascenseurs MSA Inc Montreal Que	207,818
Moules Mirplex Inc (Les) St-Jean-Sur-Richelieu Que	112,229
Mulaire's Food Town Lazarre Man	53,000
Musée des Beaux-Arts de Montréal Montreal Que	1,518,856
Nelson House Indian Band Nelson House Man	233,836
Nicola Valley Institute of Technology Merritt BC	54,850
Nilus Leclerc Inc l'Islet Que	279,843
Northern Farms La Ronge Sask	60,398
Northwest Wild Rice Growers The Pas Man	59,025
OMNSIA Development Corporation Sault Ste Marie Ont	223,886
Office des Congrès-Tourisme du Grand Montréal Montreal Que	200,000
Ontario Research Foundation Mississauga Ont	55,000
Outillages Avitec Inc Rivière-des-Prairies Que	84,150
Pacific North Holidays Vancouver BC	61,334
Panneaux Mask Inc Louiseville Que	149,052
Patrick Allen Oliver BC	80,000
Peterborough Paper Converters Inc Peterborough Ont	139,063
Pimee Well Servicing Ltd Bonnyville Alta	200,000
Polysystem Machinery Mfg Inc Mississauga Ont	191,358
Precise-To-Form Castings Inc Winnipeg Man	118,933
Price & Knott Mfg Co Ltd Ajax Ont	82,463
Produits Alimentaires Viau Inc Montreal Que	212,085
Produits Cabois Inc Cabano Que	84,582
Produits du Bois Bishop Inc (Les) Bishopton Que	253,125
Produits Forestiers Saucier Ltée Champneuf Que	58,923
Province of Prince Edward Island Charlottetown PEI	674,786
Province of Saskatchewan Regina Sask	74,706
Provincial Treasurer Edmonton Alta	1,483,163
Quebec Gear Works Ltd St-Laurent Que	169,788
RACE Technologies Inc Vancouver BC	131,960
RC Metal Fabricators Ltd Concord Ont	94,710
RF Mote Limited Richmond Hill Ont	118,000
Radiateurs Laniel Ltée St-Laurent Que	210,836
RAK Holdings Ltd Saskatoon Sask	53,100
Regional Development Corp Fredericton NB	62,817
Reltek Inc Kanata Ont	143,063
Ressorts Cascades Inc Notre-Dame de l'Île Que	69,798
Saint John Shipbuilding Saint John NB	993,168
Sarnia-Lambton Economic Dev Comm Sarnia Ont	228,396
Saskatchewan Science Centre Inc Regina Sask	624,874
Secrétariat aux aff interg canadiennes Montreal Que	377,892
SKA-HIISH Holdings Ltd Chase BC	390,785
Skywave Electronics Ltd Kanata Ont	54,676
Société Microélectronique Ind Sherbrooke Sherbrooke Que	232,000
SPAR Aerospace Ltd Ste-Anne-de-Bellevue Que	3,063,339
Springhill Farms Limited Neepawa Man	1,575,000
Star Tech Inc Ltd Fort Good Hope NWT	57,194

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

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Station de Ski du Mont Grand Fonds Ste-Foy Que	258,122
Sunshine Village Corporation Banff Alta	94,263
Tavunga Taxi Reg'd Kuujjuaq Que	102,060
Technologie Rasakti 2416-5391 Québec Inc Drummondville Que	67,500
TECO Precision 85 Inc St-Laurent Que	139,588
Telemus Electronic Systems Inc Nepean Ont	108,645
The Conference Board of Canada Ottawa Ont	175,000
The Minister of Finance Halifax NS	496,301
Thibault Inc (I) Saint-Damien-de-Buckland Que	127,537
Thunderbird Industries Inc Winnipeg Man	55,215
Toronto Dress & Sportswear Mfrs' Guild Toronto Ont	81,810
Treaty No 7 Corporation Okotoks Alta	253,610
Tri-J Mfg Limited Deseronto Ont	1,023,287
Turner Logging Cormorant Man	151,754
Unigear Industries Inc St-Laurent Que	175,673
UNN Development Corporation Vancouver BC	134,002
Vito Steel Boat & Barge Construction Ltd Delta BC	668,612
Wakanaké Enterprises Inc Fredericton NB	715,362
Welding Institute of Canada Oakville Ont	200,000
Werner Metals Inc Dollard-des-Ormeaux Que	206,568
Wilfred Davey Hagersville Ont	92,276
Yukon Government Whitehorse YT	447,504
2254034 Manitoba Ltd Winnipeg Man	450,000
338928 Alberta Ltd Peace River Alta	175,140

Contributions under the Technology Outreach Program $6,783,976—

Alberta Laser Applications Science & Engineering Research Institute Edmonton Alta	273,262
Atlantic Institute of Biotechnology Halifax NS	288,868
CADMI Microelectronics Inc Fredericton NB	200,000
Canadian Industrial Innovation Centre Waterloo Ont	731,000
Canadian Plastics Institute Don Mills Ont	200,000
Centre for Frontier Engineering Research Edmonton Alta	220,000
Centre Innovation Industrielle Montreal Que	1,000,000
Conseil de l'Industrie de l'Hydrogène Montreal Que	266,186
Institut Canadien du Cuir & Chaussure Montreal Que	1,188,000
McMaster University Hamilton Ont	168,540
NB Research and Productivity Council Fredericton NB	981,276
Ontario Centre for Advanced Manufacturing Cambridge Ont	219,849
Saskatchewan Research Council Saskatoon Sask	300,000
The Microelectronics Corporation (TMC) Burnaby BC	200,000
University of Waterloo Waterloo Ont	298,401

Special Funds Approved by Treasury Board (Programs A, B and C) $49,782,231—

Alberta Indian Investment Corporation Edmonton Alta	2,800,000
Albright & Wilson America Islington Ont	2,605,743
All Nations Trust Company Kamloops BC	100,000
Applied Microelectronics Institute Halifax NS	158,775
Bella Bella Fisheries Ltd Port Hardy BC	585,000
Bendix Avelex Inc St-Laurent Que	394,726
C I L Inc North York Ont	75,251
Canadian Council for Native Business Toronto Ont	190,432
Canadian Shipbuilding & Engineering Ltd St Catharines Ont	619,616
Centre de Plaquage CP Tech Montreal Que	208,157
Champagne/Aishihik Enterprises Ltd Whitehorse YT	855,000
Chippewa Industrial Developments Limited Sarnia Ont	259,751
Clark's Cove Marina Richards Landing Ont	158,280
Com Dev Limited Cambridge Ont	300,000
Conseil régional Développement Kativic Kuujjuaq Que	58,016
CSL Marine Inc Montreal Que	2,422,566
Dellcom Industries Inc Woodbridge Ont	152,130
Dowty Canada Limited Ajax Ont	907,782
Eskasoni Economic Development Corp Eskasoni NS	67,500
Ferguson Lake Lodge Rankin Inlet NWT	77,100
Findlay Jewelers Ltd Vancouver BC	55,000
Fort Chipewyan Tourism Corporation Fort Chipewyan Alta	130,000
Glenayre Electronics Ltd Vancouver BC	169,348
Government of the Northwest Territories Yellowknife NWT	103,583
Irvin Goodleaf Kahnawake Que	364,738
Jardin Botanique de Montréal Montreal Que	103,125
Kitsaki Development Corporation La Ronge Sask	182,000
La Cie de Gestion Orford Inc Magog Que	1,283,267
Labrador Travel Air Ltd Charlottetown Labrador	241,246
Les Entreprises AWSM Ltée Ville de Laval Que	339,600
Les Usinages TW Manufacturing Inc Montreal Que	62,726
Mannawanis Cultural Development Society St Paul Alta	452,795
Manoir Richelieu Pointe-au-Pic Que	1,053,274
Maquinna Development Corporation Vancouver BC	2,171,195
Marine Aerospace Manufacturing Ltd St-Laurent Que	242,500
Menasco Aerospace Ltd Oakville Ont	314,819
Metis Association of Alberta Edmonton Alta	113,166
Metocean Data Systems Ltd Dartmouth NS	203,627
Micmac Development Corporation Conne River Nfld	150,581
Minister of Finance/Province of BC Victoria BC	481,792
Musqua Holdings Ltd Meadow Lake Sask	69,605
MWT Metis Development Corporation Yellowknife NWT	165,888
Native Council of Canada Ottawa Ont	64,250
Nimpkish Development Corporation Alert Bay BC	299,700
North Coast Tribal Council Prince Rupert BC	98,500
North Country Foods Yellowknife NWT	52,500
Peguis Development Corporation Ltd Hodgson Man	704,495
Playgreen Develoment Corporation Norway House Man	974,000
Preci Systems International Inc St-Laurent Que	153,855
Primonor Inc La Tabatière Que	406,476
Provincial Treasurer Edmonton Alta	71,760
Quest-Tech Precision Inc Belleville Ont	59,967
Robert Ray Jackson & Robert Leland Jacks Forest Ont	55,000
Sanders Canada Inc Ottawa Ont	208,875
Saskatchewan Indian Federated College Regina Sask	141,000
Secrétariat aux aff interg canadiennes Montreal Que	474,467
Sheila Furs Reg Montreal Que	57,000
SIAP Marketing Co Inc Prince Albert Sask	60,000
Slave River Sawmill Ltd Hay River NWT	1,750,000
Spar Aerospace Ltd Ste-Anne-de-Bellevue Que	3,117,691
Spar Aerospace Ltd Weston Ont	2,912,219
Superior Propane Inc Concord Ont	1,278,128
Tahltan Nation Development Corporation Dease Lake BC	58,642
Thomas Maracle Deseronto Ont	200,000
Travel Industry Association NWT Yellowknife NWT	356,263
TW Manufacturing Inc St-Hubert Que	231,571
Ulstein Maritime Ltd Coquitlam BC	230,040
Walter Menard Hudson Bay Sask	116,985
Yukon Indian Development Corporation Whitehorse YT	99,500
2412-3275 Quebec Inc Bromont Que	835,446
250eme Anniversaire de la Beauce Beauceville Que	60,000
6858 Yukon Ltd Watson Lake YT	126,480

Contribution to Versatile Pacific Shipyards Inc Vancouver BC $16,542,369

SCIENCE AND TECHNOLOGY $446,394,445

Ministry of State $11,776,205

Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec Subsidiary Agreement on Science and Technology $3,503,178—

ACDS Systemes Graphiques Inc Hull Que	150,865
ADS Associés Ltée Ste-Foy Que	76,554
Association des Manufacturiers Canadiens Montreal Que	244,564
Centre de Caractérisation des Matériaux Montreal Que	399,341
Info Centre Ltée Ville Saint-Laurent Que	83,871
Inotel Inc Sherbrooke Que	74,365
Laboratoire des Technologies Électrochimiques et des Électrotechnologies Shawinigan Que	431,354
Laboratoire Osmoco Ltee Pointe-Claire Que	57,941
Les Contrôles PSC Ltée Laval Que	54,205
Les Laboratoires Bio-Recherches Ltée Senneville Que	55,089
Les Tourbières Premier Ltée Rivière-du-Loup Que	73,871

SCIENCE AND TECHNOLOGY—*Continued*

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L'Institut National d'Optique Ste-Foy Que	1,100,141
Logicom Inc Rouyn-Noranda Que	62,013
Museatex Audio Inc Saint-Laurent Que	72,843
Neuro Skope Inc Montreal Que	61,651
Tecrad Inc Ancienne-Lorette Que	139,588
Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/British Columbia Subsidiary Agreement on Science and Technology $973,027—	
Advanced Systems Institute Burnaby BC	615,721
Simon Fraser University Burnaby BC	75,741
The University of British Columbia Vancouver BC	184,782
University of Victoria Victoria BC	85,382
Grants to the Canadian Institute for Advanced Research to match private sector contributions to this maximum level $1,500,000	
Contribution by Canada to the General Budget of the European Space Agency $4,000,000	
Contribution by Canada in the Earth Observation Preparatory Program of the European Space Agency $1,800,000	
National Research Council of Canada $108,359,815	
International affiliations $271,089	
Grants to municipalities in accordance with the Municipal Grants Act $3,091,986—	
City of Gloucester Gloucester Ont	1,042,522
City of Halifax Halifax NS	99,050
City of Saskatoon Saskatoon Sask	162,368
City of St John's St John's Nfld	674,000
City of Winnipeg Winnipeg Man	470,000
Corporation of the Township of Ramsay Almonte Ont	65,352
Ville de Boucherville Boucherville Que	95,905
Ville de Montréal Montreal Que	385,000
Queen's University—Sudbury Neutrino Observatory $50,000—	
Queen's University Kingston Ont	50,000
Canadian Rehabilitation Council for the Disabled $209,000—	
Canadian Rehabilitation Council for the Disabled Toronto Ont	209,000
Contribution to Canadian firms to develop, acquire and exploit technology $51,052,562—	
ABCO Plastics Division Mahone Bay NS	66,101
Advanced Light Imaging Corporation Burnaby BC	59,900
Agropur Cooperative Granby Que	97,279
Alberta Wheat Pool Calgary Alta	148,149
Allelix Inc Mississauga Ont	280,937
Antel Optronics Inc Burlington Ont	148,469
Aquahealth Ltd Charlottetown PEI	75,036
Barringer Research Ltd Rexdale Ont	136,210
Baynes Sound Oyster Company Ltd Union Bay BC	120,869
Becterm Inc Levis Que	99,600
Bel-Tronics Ltd Mississauga Ont	264,509
Bell Northern Research Ottawa Ont	1,548,032
Bio-Mega Inc Chomedey Laval Que	240,770
Biomira Inc Edmonton Alta	99,896
Bioprotein Canada Inc Hamilton Ont	90,795
Bolriet Technologies Inc Carleton Place Ont	301,009
Bombardier Inc Valcourt Que	209,688
Bright TG & Co Ltd Oliver BC	84,400
C A P Toronto Ont	218,858
C I L Inc Brampton Ont	61,467
Calgary Controls Ltd Calgary Alta	56,000
Calmos Systems Inc Kanata Ont	55,500
Canadian Construction Information Systems Ltd Ottawa Ont	727,369
Canadian General Electric Co Ltd Peterborough Ont	66,680
Canadian Marconi Company Montreal Que	180,165
CANSTAR Communications North York Ont	112,302
Carratech Inc Charlottetown PEI	91,335
Cassiar Mining Corp Cassiar BC	88,504
Cegelec Industries Inc Laprairie Que	225,199
Ceramics Kingston Inc Kingston Ont	134,998
Château des Charmes Niagara on the Lake Ont	110,247
CIMTECH Division of Bata Engineering Trenton Ont	503,748
CME Telemetrix Waterloo Ont	62,886
Cognos Incorporated Ottawa Ont	69,231
Color Your World Toronto Ont	95,010
Com Dev Ltd Cambridge Ont	140,373
Connaught Research Institute Willowdale Ont	111,682
Consolidated Technologies Ltd St John's Nfld	83,900
Construction & Engineering Service Charlottetown PEI	52,666
Continental Grain Company Canada Ltd Winnipeg Man	121,761
Coplanam Ltd Montreal Que	227,895
DHJ Research Ltd Toronto Ont	52,191
Dairy Bureau of Canada Montreal Que	54,849
Dalsa Inc Waterloo Ont	71,185
Denison Mines Ltd Elliot Lake Ont	108,892
Diffracto Ltd Windsor Ont	324,082
Dominion Biologicals Ltd Truro NS	112,904
ECO Equipment F E P Inc Anjou Que	58,806
Electrolyser Inc Pointe Claire Que	56,724
Electromed International Ltée St Eustache Que	84,116
Engine Control Systems Ltd Aurora Ont	127,125
Equipement Moniteur Inc St Eustache Que	178,955
Export Packers Co Ltd Bramalea Ont	144,607
Fisheries Resource Development Halifax NS	50,000
Furst Manufacturing Corp Cambridge Ont	73,470
GEAC Canada Ltd Markham Ont	467,123
Gelda Scientific & Industrial Development Mississauga Ont	66,330
Gennum Corp Burlington Ont	99,039
Geotherm Inc Newmarket Ont	73,550
Glenn Seed Ltd Blenheim Ont	50,103
Griffith Labs Scarborough Ont	100,000
Groupe André Perry Inc Morin Heights Que	91,000
Groupe Genitique Inc Jonquière Que	52,000
Harricana Métal Inc Amos Que	75,000
Hartronix Ltd Concord Ont	53,746
Horler Information Inc Ottawa Ont	87,703
Hydracine Fluid Power Ltd Downsview Ont	102,400
Hydrochem Developments Ltd Brampton Ont	81,000
Ideal Equipment Co Ltd Montreal Que	92,130
IDON Corp Ottawa Ont	80,922
INCO Ltd Toronto Ont	374,964
Indescor Hydrodynamics Inc Concord Ont	103,660
Industrial Development Manufacturing Inc Windsor Ont	102,961
Instantel Inc Kanata Ont	70,000
Interactive Image Technologies Inc Toronto Ont	111,471
Intrinsic Research & Development Ltd Vancouver BC	59,818
I P Sharp Associates Ltd Ottawa Ont	86,307
IPL Inc St-Damien Que	127,707
Irco Automation Inc Brantford Ont	50,170
IRD (133395 Canada Inc) Kanata Ont	53,999
IVL Technologies Ltd Victoria BC	59,670
J D Barnes Ltd Surveyors Willowdale Ont	164,181
King Agro Inc Chatham Ont	115,000
Knowledge House Halifax NS	287,177
Knowledgeworks Research Systems Ltd Ottawa Ont	64,998
LAB-Volt Quebec Ltd Ste Foy Que	252,951
Lanpar Technologies Ltd Markham Ont	139,017
Leco Instruments Ltd Longueuil Que	65,790
Les Services TMG Inc St-Honoré Que	72,000
Lexus Corp London Ont	71,000
Litton Systems Canada Ltd Rexdale Ont	188,061
Longlife of Canada Ltd Weston Ont	120,938
Luxel Corp Mississauga Ont	61,161
MacDonald Dettwiler & Associates Ltd Richmond BC	392,928
Matthew McAvan Enterprises Ltd Mississauga Ont	112,257
Metavision Inc Montreal Que	110,000
Mitec Manufacturing Ltd Pointe-Claire Que	286,965
Noranda Research Centre Pointe-Claire Que	151,536
Northern Dynamics Ltd Willowdale Ont	67,721
Nova Crystals Ltd Halifax NS	64,000

SCIENCE AND TECHNOLOGY—*Continued*

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Nutrition Technology Canada Inc St Thomas Ont	81,308
OMEGA Laboratories Ltd Montreal Que	187,442
Otto Pick & Sons Richmond Hill Ont	121,418
P-CAN Robotics Inc Rexdale Ont	183,700
Pacific Educational Systems Corp Victoria BC	106,428
Paen Production Inc Cambridge Ont	63,000
Paladin Hybrids Inc Brampton Ont	259,623
PAMAP Graphics Ltd Victoria BC	154,184
Perceptron Computing Inc Downsview Ont	116,496
Petro-Canada Inc Mississauga Ont	50,000
Philom Bios Inc Saskatoon Sask	284,220
Powerplex Technologies Inc Downsview Ont	178,699
Precision Photomask Inc Ville St-Laurent Que	159,021
Predictive Maintenance Corp Montreal Que	52,300
Promis Systems Corp Toronto Ont	631,641
PTL Research Ltd Oromocto NB	66,557
Pulp & Paper Research Institute of Canada Pointe-Claire Que	73,413
Pylon Electronic Development Co Ltd Nepean Ont	109,392
Quadro Engineering Inc Waterloo Ont	56,934
RACE Technologies Inc Vancouver BC	72,295
Rem-Sense Mapping Technologies Inc Toronto Ont	192,719
ResCan Consultants Montreal Que	111,500
RMS Instruments Ltd Mississauga Ont	83,831
Ross Video Ltd Iroquois Ont	50,867
Rougier Inc Montreal Que	151,741
Safer Agro-Chem Ltd Victoria BC	166,764
Servo-Robot Inc Beloeil Que	237,967
Sherritt Gordon Mines Ltd Fort Saskatchewan Alta	218,733
Silonex Inc Montreal Que	61,540
Skywave Electronics Ltd Kanata Ont	230,829
Softwords/Pressporcepic Ltd Victoria BC	162,566
Sound Linked Data Inc Mississauga Ont	151,122
Sterivet Laboratories Ltd Mississauga Ont	210,192
Taurus Computer Products Inc Ottawa Ont	123,099
Technifluids NMC Inc Calgary Alta	53,400
Techno-Scientific Inc Downsview Ont	267,088
Tecrad Inc Quebec Que	182,942
Teknica Resource Development Calgary Alta	205,395
Telesystems SLW Inc Don Mills Ont	253,752
Terra Energy Ltd Calgary Alta	54,243
The Gunakara Sun Systems Ltd Halifax NS	55,215
Thompson W G & Sons Ltd Blenheim Ont	106,100
Tridex Systems Inc Nepean Ont	99,000
UMA Engineering Ltd Lethbridge Alta	102,871
United Grain Grower's Ltd Winnipeg Man	295,482
Ursel Systems Ltd Ottawa Ont	175,066
V-Tech Industries Inc Mississauga Ont	61,682
Vadeko International Inc Mississauga Ont	242,031
Vickers Instruments (Canada) Inc Nepean Ont	65,779
Visco AIS—Infonetics Inc Montreal Que	57,468
Waitaki Canada Ltd Mississauga Ont	119,529
Waterloo Scientific Inc Waterloo Ont	171,121
WEGA-D Geophysical Ltd Calgary Alta	132,926
Willowglen Systems Ltd Calgary Alta	296,520
Xtelite Technology Ltd Rosemere Que	96,854
Zepf Technologies Waterloo Ont	52,610
Zenon Environmental Inc Burlington Ont	154,187

Contributions to organization to provide technology and research assistance to Canadian industry $11,990,653—

ACEC Ottawa Ont	1,138,999
Alberta Research Council Edmonton Alta	655,980
APPRO Ste Foy Que	562,500
British Columbia Microelectronics Center Burnaby BC	57,750
British Columbia Research Council Vancouver BC	856,506
Canadian Plastics Institute Toronto Ont	134,538
Centre de recherche industrielle du Québec Ste Foy Que	900,812
Centre for Advanced Resource Technologies Prince George BC	57,750
Centre Innovation Industriel de Montréal Montreal Que	148,416
Centre Québécois de productivité de textiles St-Hyacinthe Que	70,583
Centre Québécois de productivité de vêtement Montreal Que	93,324
Discovery Foundation Burnaby BC	169,188
Forintek Canada Corp Ottawa Ont	278,043
Groupe Québécois d'Entreprises Drummondville Que	142,167
Holland College Technology Centre Charlottetown PEI	190,010
Klondike Placer Miners Assoc Whitehorse YT	96,746
Manitoba Research Council Winnipeg Man	532,845
Marine Institute (Nfld) St John's Nfld	109,500
New Brunswick Research & Productivity Centre Fredericton NB	535,089
Newfoundland & Labrador Development Corp Ltd St John's Nfld	208,416
Nova Scotia Research Foundation Dartmouth NS	676,699
Ontario Centre for Advanced Manufacturing — CAD/CAM Cambridge Ont	70,812
Ontario Centre for Advanced Manufacturing — Robotics Peterborough Ont	70,812
Ontario Centre for Automotive Parts Technology St Catharines Ont	70,666
Ontario Centre for Farm Machinery & Food Processing Technology Chatham Ont	209,952
Ontario Centre for Microelectronics Ottawa Ont	70,474
Ontario Centre for Resource Machinery Sudbury Ont	71,552
Ontario Research Council Mississauga Ont	835,119
Retail Research Foundation of Canada Markham Ont	74,581
Ryerson Polytechnical Institute Toronto Ont	89,732
Saskatchewan Research Council Saskatoon Sask	609,122
Welding Institute of Canada Oakville Ont	220,079

National Optics Institute $8,422,951—

National Optics Institute Ste Foy Que	8,422,951

Contributions to extramural performers under biotechnology research program $1,446,000—

Biostar Inc Saskatoon Sask	63,627
Chembiomed Ltd Edmonton Alta	137,454
Domtar Inc Senneville Que	136,564
Institut de recherches cliniques Montreal Que	192,560
Pulp and Paper Research Institute Pointe-Claire Que	359,385
SNC Inc Montreal Que	70,291
Xerox Research Centre Mississauga Ont	253,538
Zenon Environmental Inc Burlington Ont	56,159

National Manufacturing Technology Information Centre and Network $499,804—

The Canadian Manufacturer's Assoc Toronto Ont	499,804

Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation $2,863,577—

Canada-France-Hawaii Telescope Corp Hawaii USA	2,863,577

University of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project $25,899,846—

Universities of: Alberta Edmonton Alta; British Columbia Vancouver BC; Simon Fraser Vancouver BC; and Victoria Victoria BC	25,899,846

Science and Engineering Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope $1,840,431—

Science and Engineering Research Council of the United Kingdom London England	1,840,431

Contribution to the Manitoba Hydro-Electric Board to discharge obligation under the Manitoba Agreement on Churchill $613,416—

Manitoba Hydro-Electric Board Winnipeg Man	613,416

Canadian Film Institute $78,000—

Canadian Film Institute Ottawa Ont	78,000

Support of scientific and engineering conferences $30,500

SCIENCE AND TECHNOLOGY—*Continued*

Natural Sciences and Engineering Research Council $326,258,425

Grants and scholarships to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering $326,258,425—

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M G AbouHaidar Toronto Ont	82,000
ACFAS Montreal Que	55,000
R G Ackman Halifax NS	120,840
P F Adams Edmonton Alta	297,000
M L Adamson Vancouver BC	51,159
J P Adoul Sherbrooke Que	81,600
V K Agarwal Montreal Que	230,500
P C Aitcin Sherbrooke Que	397,586
A E Aksu St John's Nfld	103,369
W P Alford London Ont	100,000
I Alli Montreal Que	51,084
H Alper Ottawa Ont	173,980
I Altosaar Ottawa Ont	82,938
M Anctil Montreal Que	82,150
R J Andersen Vancouver BC	96,519
G H Anderson Toronto Ont	59,000
J B Anderson Toronto Ont	79,078
R C Anderson Guelph Ont	67,940
H Anisman Ottawa Ont	70,000
J W ApSimon Ottawa Ont	94,660
J B Armstrong Ottawa Ont	53,438
R L Armstrong Toronto Ont	71,040
R L Armstrong Vancouver BC	77,890
J T Arnason Ottawa Ont	105,398
D R Arnold Halifax NS	65,279
D J S Arora Laval-des-Rapides Que	70,570
A S Arrott Burnaby BC	269,400
H W Arthurs North York Ont	135,979
G O Aspinall North York Ont	116,267
A Astbury Victoria BC	542,912
D L Atherton Kingston Ont	120,910
Atmospheric Environment Services Montreal Que	120,000
H L Atwood Toronto Ont	75,088
F Aubke Vancouver BC	57,040
G L Austin Montreal Que	102,000
D A Axen Vancouver BC	76,000
W A Ayer Edmonton Alta	167,025
L A Babiuk Saskatoon Sask	1,007,049
R F W Bader Hamilton Ont	53,759
R M Baecker Toronto Ont	119,000
D C Bailey Toronto Ont	110,500
D L Baillie Burnaby BC	53,028
M C Baird Kingston Ont	92,440
M H I Baird Hamilton Ont	59,736
H W Baldwin London Ont	448,502
C W Bale Montreal Que	98,877
J S Ballantyne Guelph Ont	82,065
G Ballivy Sherbrooke Que	62,650
K G Balmain Toronto Ont	53,000
H P Baltes Edmonton Alta	121,000
G M Bancroft London Ont	144,400
A D Bandrauk Sherbrooke Que	137,195
E W Banister Burnaby BC	57,370
L I Barber Regina Sask	74,090
R C Barber Winnipeg Man	76,347
L R C Barclay Sackville NB	51,504
R M R Barclay Calgary Alta	50,500
D T Barnard Kingston Ont	94,634
C R Barnes St John's Nfld	98,390
S C H Barrett Toronto Ont	67,000
J Barrette Montreal Que	65,076
G Baskerville Fredericton NB	369,890
H S Bayley Guelph Ont	55,000
A Bazergui Montreal Que	70,860
C G Bazuin Ste-Foy Que	50,500
F W H Beamish Guelph Ont	51,372
J C Beatty Waterloo Ont	147,290
A R Beaudoin Sherbrooke Que	72,720
A Beaulnes Laval-des-Rapides Que	247,577
C Beaumont Halifax NS	131,820
A D Becke Kingston Ont	60,300
W Beckel Ottawa Ont	179,159
P R Bélanger Montreal Que	227,385
G A C Bell Montreal Que	52,246
B Belleau Montreal Que	91,200
B Benard Sherbrooke Que	50,000
N Benhamou Ste-Foy Que	272,852
S M Berch Vancouver BC	50,660
J C Bergstrom Saskatoon Sask	186,000
A J Berlinsky Hamilton Ont	202,510
H Bertrand Guelph Ont	128,991
M J Bertrand Montreal Que	640,134
A Beuter Montreal Que	54,995
T J Beveridge Guelph Ont	52,250
J D Bewley Guelph Ont	187,517
V K Bhargava Victoria BC	123,764
C H Bielajew Ottawa Ont	54,776
R Billinton Saskatoon Sask	64,400
T Birchall Hamilton Ont	55,051
D M Bird Montreal Que	65,139
P P Biringer Toronto Ont	99,100
G M Birtwistle Calgary Alta	184,198
D M Bishop Ottawa Ont	55,500
B H Bland Calgary Alta	55,568
E G Bligh Halifax NS	67,200
M Bloom Vancouver BC	90,864
E Blumwald Toronto Ont	99,552
P T Boag Kingston Ont	70,500
B Bobee Ste-Foy Que	64,320
G V Bochmann Montreal Que	387,808
D K Bohme North York Ont	57,600
C T Bolton Toronto Ont	63,927
J R Bolton London Ont	433,120
A Bonen Halifax NS	97,338
L J Bonen Ottawa Ont	54,500
F J Bonn Sherbrooke Que	115,629
R Boonstra Toronto Ont	53,900
K S Booth Waterloo Ont	210,639
A R Boothroyd Ottawa Ont	76,800
J H Borden Burnaby BC	267,200
A B Borodin Toronto Ont	131,446
E F Borra Ste-Foy Que	60,000
T K Bose Trois-Rivières Que	54,781
R G Bosisio Montreal Que	77,316
F W Boswell Waterloo Ont	346,380
F Bottomley Fredericton NB	67,129
B P Boudreau Vancouver BC	54,900
R G Boutilier Halifax NS	70,500
S R Bowley Guelph Ont	78,350
B P Brandhorst Montreal Que	56,617
A S Bregman Montreal Que	127,150
M J Brett Edmonton Alta	52,500
J H Brewer Vancouver BC	70,000
J K Brimacombe Vancouver BC	190,000
C E Brion Vancouver BC	134,600
F Brisse Montreal Que	54,720
N Brisson Montreal Que	54,500
A G Brook Toronto Ont	52,799
R L Brooks Guelph Ont	52,500
D L Brown Ottawa Ont	127,998
G G Brown Montreal Que	113,092
G M Brown Hamilton Ont	50,000
R S Brown Edmonton Alta	50,305
D H Bruce St Catharines Ont	65,500
P W Brumer Toronto Ont	69,195
L T Bruton Calgary Alta	55,700
M P Bryden Waterloo Ont	62,527
D A Bryman Victoria BC	501,674
T A Brzustowski Waterloo Ont	57,440
R B Buckland Ste-Anne-de-Bellevue Que	80,000
R T Bui Chicoutimi Que	76,467
E Buncel Kingston Ont	65,690

SCIENCE AND TECHNOLOGY—*Continued*

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R D Burke Victoria BC	58,800
F J Burkowski Waterloo Ont	124,192
M D B Burt Fredericton NB	51,440
W Bushuk Winnipeg Man	50,786
A H Bussey Montreal Que	165,416
I S Butler Montreal Que	52,419
J A Buzacott Waterloo Ont	264,820
A Cabana Sherbrooke Que	150,200
M Cada Halifax NS	120,800
J C Callaghan Halifax NS	60,000
S E Calvert Vancouver BC	303,312
J M Cameron Edmonton Alta	464,000
R G Cameron Toronto Ont	70,600
R G Campanella Vancouver BC	250,766
G J Campbell London Ont	107,000
J L Campbell Guelph Ont	118,656
M C W Campbell Waterloo Ont	50,500
P G C Campbell Ste-Foy Que	91,195
Canadian Council on Animal Care Ottawa Ont	356,535
Canadian Mathematical Society Ottawa Ont	124,500
Canadian Microelectronics Corp Kingston Ont	1,742,000
Canadian Society of Chemical Engineers Ottawa Ont	67,000
D T Canvin Kingston Ont	67,512
C E Capjack Edmonton Alta	66,020
H S Caplan Saskatoon Sask	1,845,120
J P Carbotte Hamilton Ont	275,438
H C Card Winnipeg Man	319,185
A Cardinal Ste-Foy Que	115,900
C Carignan Montreal Que	52,100
R Carignan Ste-Foy Que	60,500
R K Carnegie Ottawa Ont	920,000
R Carpentier Trois-Rivières Que	102,291
P Carreau Montreal Que	50,000
P J Carreau Montreal Que	119,240
R L Carroll Montreal Que	53,481
J R Carrow Toronto Ont	190,280
A J Carty Waterloo Ont	203,947
F Castaigne Ste-Foy Que	110,000
A Castonguay Ste-Foy Que	74,560
J P Cavanagh Montreal Que	61,500
S Caveney London Ont	58,520
J K Cavers Burnaby BC	69,100
N J Cercone Burnaby BC	205,160
E Cerny Montreal Que	112,000
P Cerny Winnipeg Man	632,124
J Chadam Hamilton Ont	223,921
A Chaklader Vancouver BC	186,939
S G Chamberlain Waterloo Ont	98,200
T H Chan Montreal Que	699,690
J P Chang Edmonton Alta	126,026
S T Chanson Vancouver BC	75,531
R P Chapuis Montreal Que	123,360
G Charlet Ste-Foy Que	50,500
A Chatt Halifax NS	95,840
M C Chaturvedi Winnipeg Man	161,715
I Chatzis Waterloo Ont	54,220
C Chavarie Montreal Que	121,769
J D N Cheeke Sherbrooke Que	166,147
R M H Cheng Montreal Que	208,667
J A Cherry Waterloo Ont	110,714
F S Chia Edmonton Alta	64,500
R F Childs Hamilton Ont	109,939
J Chin Montreal Que	54,500
S L Chin Ste-Foy Que	99,944
T Chivers Calgary Alta	64,620
L Choplin Ste-Foy Que	120,215
E Chornet Sherbrooke Que	183,933
Y L Chow Burnaby BC	88,699
R J Christopherson Edmonton Alta	53,305
J Cizek Waterloo Ont	51,000
M T Clandinin Edmonton Alta	172,500
D A Clark Hamilton Ont	62,553
H C Clark Halifax NS	229,481
J I Clark St John's Nfld	65,520
J I Clark St John's Nfld	52,223
A J Clarke Guelph Ont	59,000
D B Clarke Halifax NS	62,105
F H Clarke Montreal Que	237,282
G K C Clarke Vancouver BC	62,214
J G Cleary Calgary Alta	151,000
R M Clements Victoria BC	73,151
D L J Clive Edmonton Alta	73,267
M J Clouter St John's Nfld	75,000
G Cloutier Montreal Que	209,553
R M Clowes Vancouver BC	2,582,298
R W Cochrane Montreal Que	56,659
M Cocivera Guelph Ont	88,826
K Colbow Burnaby BC	66,176
K M Cole Vancouver BC	68,000
J R Coleman Toronto Ont	65,642
P Colgan Kingston Ont	50,800
M F Collins Hamilton Ont	1,273,000
M P Collins Toronto Ont	133,300
S Collins Waterloo Ont	64,000
P Comtois Montreal Que	87,021
S Conetti Montreal Que	216,000
G E Connell Toronto Ont	1,051,964
B E Conway Ottawa Ont	170,248
F A Cook Calgary Alta	735,039
S A Cook Toronto Ont	55,008
F Cooke Kingston Ont	105,000
W B H Cooke Regina Sask	178,000
D G Cooper Montreal Que	50,458
C Corbo Montreal Que	66,924
G C Corey Montreal Que	52,354
R Cornell Burnaby BC	55,500
E A Cossins Edmonton Alta	59,666
J W Costerton Calgary Alta	373,000
D Couillard Ste-Foy Que	72,957
M Cowie Edmonton Alta	64,859
D Coxson Calgary Alta	61,360
A Craggs Edmonton Alta	66,900
F I M Craik Toronto Ont	58,234
J E Crawford Montreal Que	75,000
L W Crim St John's Nfld	63,724
J H Crocket Hamilton Ont	58,799
R P Croll Halifax NS	56,500
D J Crossley Montreal Que	314,166
M Csorgo Ottawa Ont	59,983
W R Cullen Vancouver BC	135,112
I G Currie Toronto Ont	55,990
J F Currie Montreal Que	135,400
F L Curzon Vancouver BC	191,328
M S Cynader Vancouver BC	73,000
B P Dancik Edmonton Alta	79,500
J S Daniel Sudbury Ont	54,171
B Das Halifax NS	58,150
S Das Gupta Montreal Que	61,313
W R Datars Hamilton Ont	154,981
A G Davenport London Ont	141,800
K G Davey North York Ont	100,000
W S Davidson St John's Nfld	65,772
R W Davies Calgary Alta	77,371
J H Davis Guelph Ont	128,889
E J Davison Toronto Ont	61,000
D A Dawson Ottawa Ont	52,200
R L Day Calgary Alta	55,500
J M Dealy Montreal Que	83,902
D R Deibel St John's Nfld	88,060
E De Jong Saskatoon Sask	95,149
J De La Noce Ste-Foy Que	78,140
J D DeLaurier Toronto Ont	162,748
G M T D'Eleuterio Toronto Ont	87,330
M C Delfour Montreal Que	186,350
G Y Delisle Ste-Foy Que	99,940
G Delmas-Patterson Montreal Que	74,920
J M deMan Guelph Ont	103,300
P De Mayo London Ont	52,799

SCIENCE AND TECHNOLOGY—*Continued*

	$
G P Demopoulos Montreal Que	78,330
R De Mori Montreal Que	143,600
D T Dennis Kingston Ont	83,800
P H M Depommier Montreal Que	51,557
J B Derbyshire Guelph Ont	106,586
E E Derenyi Fredericton NB	121,120
J F Derome Montreal Que	147,400
Y Deshaies Ste-Foy Que	60,044
P Deslongchamps Sherbrooke Que	232,500
M E Deutsch-McLeish Guelph Ont	79,000
L Devroye Montreal Que	96,976
T A Dick Winnipeg Man	75,852
A P Dickin Hamilton Ont	73,640
F DiCosmo Toronto Ont	117,500
M J Dignam Toronto Ont	54,719
W H Dilger Calgary Alta	50,000
L M Dill Burnaby BC	60,000
J L Dion Trois-Rivières Que	133,850
F T Dionne Ste-Foy Que	57,935
A D'Iorio Ottawa Ont	201,136
L L Diosady Toronto Ont	121,930
A E Dixon Waterloo Ont	83,000
M A Dixon Guelph Ont	52,580
G I Dmitrienko Waterloo Ont	267,000
G S Dobby Toronto Ont	81,150
P Dobos Guelph Ont	53,887
J J Dodson Ste-Foy Que	97,612
P C Dodwell Kingston Ont	63,468
M A Dokainish Hamilton Ont	72,328
D H Dolphin Vancouver BC	60,690
D J Donnelly Montreal Que	74,404
R Doré Montreal Que	223,406
N Dovichi Edmonton Alta	68,615
A E R Downe Kingston Ont	54,500
R G H Downer Waterloo Ont	143,660
J Downey Fredericton NB	157,975
J A Downing Montreal Que	75,740
R W Doyle Halifax NS	61,500
T E Drake Toronto Ont	99,000
R A L Drew Montreal Que	93,064
G Drouin Montreal Que	205,127
J R Drummond Toronto Ont	78,500
F Dube Rimouski Que	71,100
M DuBow Montreal Que	76,922
W Duley North York Ont	50,000
E B Dumbroff Waterloo Ont	51,171
H B Dunford Edmonton Alta	54,267
R A Dunlap Halifax NS	53,405
D J Dunlop Toronto Ont	66,326
P Dupuis Montreal Que	50,207
T Durst Ottawa Ont	64,690
M B Dusseault Waterloo Ont	164,700
G G S Dutton Vancouver BC	64,863
C C Dyer Toronto Ont	52,339
J G Eales Winnipeg Man	86,000
A J Earp St Catharines Ont	57,244
K W Edwards Ottawa Ont	67,974
R N Edwards Toronto Ont	77,890
P A Egelstaff Guelph Ont	101,000
A Eisenberg Montreal Que	65,279
M E El-Hawary Halifax NS	68,600
N El-Jabi Moncton NB	55,282
R M Ellis Vancouver BC	57,579
T H Ellis Montreal Que	52,580
H A ElMaraghy Hamilton Ont	92,770
M I Elmasry Waterloo Ont	174,500
J D Embury Hamilton Ont	102,100
N Epstein Vancouver BC	51,000
U Erb Kingston Ont	97,206
P G Estabrooks Ottawa Ont	75,000
B C Eu Montreal Que	64,620
G T Ewan Kingston Ont	250,000
N Eyles Toronto Ont	65,280
T Z Fahidy Waterloo Ont	52,000
D D Falconer Ottawa Ont	84,700
W R Falk Winnipeg Man	56,618
A G Fallis St John's Nfld	72,300
J B Falls Toronto Ont	70,800
G W Farnell Montreal Que	67,800
R H Farquhar Winnipeg Man	51,000
M J Farrall Ottawa Ont	275,437
A P Farrell Burnaby BC	79,019
M Farzaneh Chicoutimi Que	51,880
G M Faubert Montreal Que	50,800
P Fazio Montreal Que	59,800
R Fedosejevs Edmonton Alta	71,060
K Feher Ottawa Ont	67,200
D Feldman Montreal Que	81,800
J H Fendler Montreal Que	74,800
M B Fenton North York Ont	66,256
J C Fentress Halifax NS	105,113
J A Ferland Montreal Que	84,267
J D Fernie Toronto Ont	121,120
L Filion Ste-Foy Que	58,118
J A Finch Montreal Que	78,000
L Finn Vancouver BC	55,008
D G Fisher Edmonton Alta	122,820
D G Fleming Vancouver BC	241,800
G L Fletcher St John's Nfld	130,750
R A Fletcher Guelph Ont	91,870
M A Florian Montreal Que	56,000
G Fontaine Montreal Que	139,343
D C Ford Hamilton Ont	66,326
R E Foreman Victoria BC	206,400
A Forer North York Ont	62,268
B J Forrest Brandon Man	52,213
C W Forsberg Guelph Ont	95,914
L Fortier Ste-Foy Que	56,000
M Fortier Ste-Foy Que	86,968
E Fortin Ottawa Ont	126,839
J A Fortin Ste-Foy Que	103,092
M Fortin Ste-Foy Que	50,882
R O Foschi Vancouver BC	183,000
L C Fowke Saskatoon Sask	106,834
D Francis Montreal Que	86,915
R R Fraser Ottawa Ont	218,585
C Frasson Montreal Que	85,000
J M J Frechet Ottawa Ont	52,800
R C Frecker Toronto Ont	159,356
G R Freeman Edmonton Alta	57,698
J D Friesen Toronto Ont	94,987
W R Frisken North York Ont	150,000
P Fritz Waterloo Ont	140,693
A C Frosst Hamilton Ont	509,609
B J Fryer St John's Nfld	142,932
C A Fyfe Vancouver BC	83,202
W S Fyfe London Ont	102,979
T M Fyles Victoria BC	399,936
M Galopin Montreal Que	73,500
F R Ganders Vancouver BC	55,000
I Gargantini London Ont	246,000
C J R Garrett Halifax NS	84,670
D E Gaskin Guelph Ont	78,920
R Gauvin Montreal Que	120,509
W H Gauvin Montreal Que	56,900
L Gedamu Calgary Alta	52,437
C Genest Ste-Foy Que	78,630
M Gervais Ste-Foy Que	243,492
E Ghali Ste-Foy Que	77,557
E Ghali Ste-Foy Que	126,000
A E Ghaly Halifax NS	97,499
T A Gill Halifax NS	56,400
G Gingras Montreal Que	51,520
N Glanville Guelph Ont	50,392
A D M Glass Vancouver BC	88,649
I I Glass Toronto Ont	56,160
B W Glickman North York Ont	230,847
A K Goff Montreal Que	159,326

SCIENCE AND TECHNOLOGY—*Continued*

	$
T B Goh Winnipeg Man	50,170
J Goldak Ottawa Ont	59,730
J I Goldberg Edmonton Alta	74,315
M T Goldberg Guelph Ont	58,840
A A Goldenberg Toronto Ont	77,390
G B Golding North York Ont	60,500
G H Gonnet Waterloo Ont	147,003
M F A Goosen Kingston Ont	54,416
J M Gosline Vancouver BC	126,107
D I Gough Edmonton Alta	64,320
C K Govind Toronto Ont	88,800
J R Grace Vancouver BC	90,000
F L Graham Hamilton Ont	86,000
J Graham Winnipeg Man	76,720
W A G Graham Edmonton Alta	266,000
W F Grant Montreal Que	89,458
D G Gray Montreal Que	86,249
J T Gray Montreal Que	51,100
M R Gray Edmonton Alta	121,997
B R Green Vancouver BC	80,451
D M Green Montreal Que	69,016
B Greenwood Toronto Ont	122,620
H J Greenwood Vancouver BC	83,672
J S Greenwood Guelph Ont	63,000
B C Gregory Ste-Foy Que	88,360
T A Grigliatti Vancouver BC	94,595
B Grodzinski Guelph Ont	76,259
M R Gross Toronto Ont	101,445
J E Gruzleski Montreal Que	174,107
R Guardo Montreal Que	73,000
J Y Guigne St John's Nfld	116,000
J E Guillet Toronto Ont	225,226
M M Gupta Saskatoon Sask	94,656
L V Gusta Saskatoon Sask	177,106
J P Guthrie London Ont	73,000
R I L Guthrie Montreal Que	270,800
R Haas Waterloo Ont	57,900
A A Haasz Toronto Ont	178,720
W G Habashi Montreal Que	179,950
D Haccoun Montreal Que	91,520
Y M Haddad Ottawa Ont	61,413
R L Haedrich St John's Nfld	289,500
R R Haering Vancouver BC	73,248
B K Hall Halifax NS	92,000
V C Hamacher Toronto Ont	262,183
A E Hamielec Hamilton Ont	124,347
R E W Hancock Vancouver BC	61,334
D E Handelman Ottawa Ont	53,481
S Hanessian Montreal Que	194,440
S J Hannon Edmonton Alta	70,250
L D Harder Calgary Alta	50,500
W N Hardy Vancouver BC	70,000
L Harris St John's Nfld	144,530
R L Harris Montreal Que	190,715
A G Harrison Toronto Ont	94,080
D J Harrison Edmonton Alta	51,000
J P Harrison Kingston Ont	111,140
P J Harrison Vancouver BC	81,889
J F Harrod Montreal Que	102,511
M D Hasinoff Vancouver BC	85,618
J W Haslett Calgary Alta	91,200
O F Hasser Burnaby BC	115,000
M Havas Toronto Ont	55,500
E B Hawbolt Vancouver BC	166,200
C W Hawryshyn Hamilton Ont	57,500
F C Hawthorne Winnipeg Man	92,339
A E Hay St John's Nfld	150,932
W Hayduk Ottawa Ont	53,660
J F Hayes Montreal Que	196,100
M A Hayes Guelph Ont	86,800
S Haykin Hamilton Ont	373,212
R H Haynes North York Ont	74,880
I B Heath North York Ont	74,000
M C Heath Toronto Ont	52,800
P D N Hébert Windsor Ont	132,367
J A Heddle North York Ont	108,850
M Heitz Sherbrooke Que	58,299
J A Hellebust Toronto Ont	52,963
B R Henry Guelph Ont	61,953
J W Hepburn Waterloo Ont	199,353
L G Hepler Edmonton Alta	50,879
D A Hickey Ottawa Ont	63,510
P Hickson Vancouver BC	51,563
V J Higgins Toronto Ont	89,290
O E Hileman Hamilton Ont	55,000
R Hill Winnipeg Man	104,486
R H Hill Burnaby BC	52,500
C Hillaire-Marcel Montreal Que	218,700
J Himmelman Ste-Foy Que	55,213
O Hindsgaul Edmonton Alta	61,600
G E Hinton Toronto Ont	101,858
A P Hitchcock Hamilton Ont	64,235
P W Hochachka Vancouver BC	186,214
R Hodgetts Edmonton Alta	141,520
M R Hodgson Sherbrooke Que	55,326
W J R Hoefer Ottawa Ont	153,236
D A Holden Waterloo Ont	103,134
H L Holland St Catharines Ont	67,180
E L Holmes Waterloo Ont	116,000
J L Holmes Ottawa Ont	144,112
R C Holt Toronto Ont	307,027
R D Hooton Toronto Ont	60,000
G Horlick Edmonton Alta	240,000
V Hornof Ottawa Ont	58,202
M Horowitz Edmonton Alta	499,489
A F Howard Vancouver BC	125,400
N Hozumi Toronto Ont	82,150
S E Hrudey Edmonton Alta	137,300
W W Hsieh Vancouver BC	65,000
C C Hsiung Halifax NS	77,816
P M Huang Saskatoon Sask	162,040
R E Huber Calgary Alta	56,438
J Hubert Montreal Que	104,970
P M Huck Edmonton Alta	270,722
J B Hudson Vancouver BC	50,000
P C Hughes Toronto Ont	120,683
J L Humar Ottawa Ont	116,745
D J Hume Guelph Ont	56,057
N P A Huner London Ont	150,999
W Hunte Montreal Que	84,000
D A Hutchins Kingston Ont	50,500
B G Hutchinson Waterloo Ont	120,000
T C Hutchinson Toronto Ont	181,640
R W Ianni Windsor Ont	101,448
R K Ibrahim Montreal Que	55,918
D R Idler St John's Nfld	91,552
I I Inculet London Ont	107,948
W M Ingledew Saskatoon Sask	57,015
R G Ingram Montreal Que	123,040
W E Inniss Waterloo Ont	75,000
R J Ireland Sackville NB	56,370
G A Irons Hamilton Ont	68,963
J Irwin Kingston Ont	50,417
J C Irwin Burnaby BC	66,600
M Isaacson Vancouver BC	251,480
N R Isenor Waterloo Ont	54,260
N Isgur Toronto Ont	144,215
M B Isman Vancouver BC	106,450
M R Ito Vancouver BC	461,510
V N Iyer Ottawa Ont	66,438
K R Jackson Toronto Ont	88,213
P W M Jacobs London Ont	119,851
W J Jacobs Lethbridge Alta	53,213
B R James Vancouver BC	77,000
N P James Kingston Ont	72,945
D G Jamieson London Ont	127,000
J C Jamieson Winnipeg Man	76,924
S S Jana Saskatoon Sask	64,200

SCIENCE AND TECHNOLOGY—*Continued*

	$
E G Janzen Guelph Ont	82,267
J F Jardine London Ont	50,500
K F Jarrell Kingston Ont	71,991
G T Jarvis North York Ont	67,280
R L Jefferies Toronto Ont	50,100
D J A Jenkins Toronto Ont	225,800
M A G Jenkins Kingston Ont	128,000
G A Jenner St John's Nfld	52,500
R E Jervis Toronto Ont	110,127
P E Jessop Hamilton Ont	99,843
G P Johari Hamilton Ont	96,045
D A Johnson Ottawa Ont	56,862
R R Johnson Vancouver BC	229,008
D Johnston Montreal Que	543,878
C R Jolicoeur Sherbrooke Que	106,500
J J Jonas Montreal Que	385,244
G Joncas Ste-Foy Que	52,332
D R Jones Vancouver BC	82,157
G Jones Vancouver BC	368,000
H W Jones Halifax NS	74,664
J B Jones Toronto Ont	205,364
I J Jordaan St John's Nfld	119,080
R B Jordan Edmonton Alta	130,945
K W Joy Ottawa Ont	55,257
E V Jull Vancouver BC	78,560
G A Jullien Windsor Ont	87,448
N G Juma Edmonton Alta	140,000
G Just Montreal Que	52,799
P Kabal Montreal Que	124,840
E Kafer Montreal Que	85,800
P K Kaiser Sudbury Ont	96,965
J K Kalbfleisch Waterloo Ont	50,000
J Kalff Montreal Que	80,400
S Kaliaguine Ste-Foy Que	273,799
M R Kamal Montreal Que	162,875
T Kameda Burnaby BC	54,487
J W Kamphuis Kingston Ont	119,040
E R Kanasewich Edmonton Alta	66,133
L W Kannenberg Guelph Ont	121,480
K C Kao Winnipeg Man	61,380
H Kaplan Ottawa Ont	65,000
J G Kaplan Edmonton Alta	53,4[illegible]
R Kapral Toronto Ont	52,200
F W Karasek Waterloo Ont	83,900
G A Karim Calgary Alta	52,700
K J Kasha Guelph Ont	144,314
W W Kay Victoria BC	134,090
J Kayll Thunder Bay Ont	75,000
P Keast Halifax NS	53,240
R A B Keates Guelph Ont	72,472
P Kebarle Edmonton Alta	308,321
P A Keddy Ottawa Ont	52,785
C A Kelly Winnipeg Man	102,224
W B Kendrick Waterloo Ont	155,976
J B P Kennedy Windsor Ont	56,000
R Kennedy Vancouver BC	527,700
T J Kennett Hamilton Ont	50,000
P J Kenniff Montreal Que	151,774
R Kerrich Saskatoon Sask	202,674
K A Kershaw Hamilton Ont	127,162
R F Kiefl Vancouver BC	82,792
D G Kilburn Vancouver BC	197,289
G J King Guelph Ont	60,245
H W King Halifax NS	51,959
J King Saskatoon Sask	53,998
J D King Toronto Ont	76,000
C Kiparissides Kingston Ont	55,000
J S Kirkaldy Hamilton Ont	76,000
P Kitching Edmonton Alta	63,320
A Kleusberg Fredericton NB	51,500
D Kluepfel Laval-des-Rapides Que	80,500
R H Kluger Toronto Ont	106,723
R J Knight Vancouver BC	71,845
D R Knott Saskatoon Sask	72,340
R Knowles Montreal Que	51,523
L M Kohn Toronto Ont	56,311
B E Kolb Lethbridge Alta	98,445
J A Koningstein Ottawa Ont	144,090
Z Koran Trois-Rivières Que	64,000
R G Korteling Burnaby BC	107,000
K Krakow Montreal Que	67,260
L Krause Windsor Ont	85,152
M O Krause Fredericton NB	52,777
C J Krebs Vancouver BC	342,753
T H Krepec Montreal Que	80,489
A J Kresge Toronto Ont	137,317
L Kristjanson Saskatoon Sask	235,955
H Kroeger Ste-Foy Que	54,914
T E Krogh Toronto Ont	104,790
P P Kronberg Toronto Ont	77,000
H R Krouse Calgary Alta	414,143
K Krzystyniak Montreal Que	62,565
J A Kuehner Hamilton Ont	719,407
B A Kunz Winnipeg Man	55,500
D J Kushner Ottawa Ont	62,268
J P Kutney Vancouver BC	95,984
H H L Kwok Victoria BC	62,270
S Kwok Calgary Alta	122,838
D Labrie Halifax NS	120,000
B Ladanyi Montreal Que	68,500
J G Lafontaine Ste-Foy Que	87,149
E Z Lajtai Winnipeg Man	60,440
K W Lake Kingston Ont	54,739
A O Landva Fredericton NB	97,440
C H Langford Montreal Que	121,267
M Lapointe Trois-Rivières Que	103,775
G P A Larson Waterloo Ont	69,420
M Larzilliere Ste-Foy Que	193,288
J S Laskowski Vancouver BC	72,389
M Lassonde Montreal Que	63,196
B Latto Hamilton Ont	71,941
L W M Lau London Ont	103,000
M Lautens Toronto Ont	73,824
J D Lavers Toronto Ont	164,220
H G Lawford Toronto Ont	54,000
P D Lawrence Vancouver BC	199,600
D B Layzell Kingston Ont	56,705
D A Leahy Calgary Alta	64,923
D Lebel Sherbrooke Que	58,950
R M Leblanc Trois-Rivières Que	268,625
P H LeBlond Vancouver BC	97,980
R Lecomte Sherbrooke Que	88,550
E F LeDrew Waterloo Ont	50,530
A LeDuy Ste-Foy Que	102,056
A Lee Hamilton Ont	377,905
G M C Lee Halifax Ns	72,000
J H S Lee Montreal Que	53,618
J K P Lee Montreal Que	75,000
L Lee Windsor Ont	65,500
L Legendre Ste-Foy Que	71,500
W C Leggett Montreal Que	138,000
P Legzdins Vancouver BC	83,817
W J Leigh Hamilton Ont	78,640
A Lemay Ste-Foy Que	143,879
R U Lemieux Edmonton Alta	117,720
J G Lenard Fredericton NB	131,815
M Lennig Ste-Foy Que	112,500
R B Lennox Montreal Que	127,865
C Leroy Montreal Que	134,000
J R Leslie Kingston Ont	200,000
G L'Espérance Montreal Que	106,100
J Lessard Sherbrooke Que	58,400
L Lessard Montreal Que	632,000
K T Leung Waterloo Ont	114,802
W C Leung Edmonton Alta	72,000
A B P Lever North York Ont	120,320
M D Levine Montreal Que	183,898
J G Levy Vancouver BC	120,400

SCIENCE AND TECHNOLOGY—*Continued*

	$
M R Lewis Halifax NS	119,949
C A Lin Montreal Que	142,000
J Lipkowski Guelph Ont	230,806
R H Lipson London Ont	50,000
R List Toronto Ont	172,500
A E Litherland Toronto Ont	215,000
K Y Lo London Ont	63,000
M Locke London Ont	71,438
G J Lolos Regina Sask	69,500
F J Longstaffe London Ont	103,117
D Lord Chicoutimi Que	115,000
G Lortie Ste-Foy Que	55,659
J N A Lott Hamilton Ont	358,358
K E Louden Halifax NS	109,500
S M Lovejoy Montreal Que	58,100
J W Lown Edmonton Alta	137,000
E P Lozowski Edmonton Alta	117,512
B C Y Lu Ottawa Ont	67,584
W K Lu Hamilton Ont	121,792
G J Luste Toronto Ont	141,000
F Lutsman Montreal Que	200,000
R A MacArthur Winnipeg Man	52,704
D H Macartney Kingston Ont	54,500
G H MacEwen Kingston Ont	109,190
D B MacFarlane Montreal Que	65,500
J G MacGregor Edmonton Alta	62,400
R Maciejko Montreal Que	70,500
D Mackay Toronto Ont	126,500
A F MacKenzie Montreal Que	92,400
G O Mackie Victoria BC	74,556
G A MacKinnon Antigonish NS	54,868
A K Mackworth Vancouver BC	66,900
G A Maclachlan Montreal Que	114,219
D B MacLean Hamilton Ont	98,920
I A Macleod Kingston Ont	58,000
R A MacLeod Montreal Que	54,720
H F MacRae Truro NS	52,567
B F Madore Toronto Ont	51,505
N Magnenat-Thalmann Montreal Que	113,354
V G Mahadevappa Guelph Ont	73,900
H B Mak Kingston Ont	68,637
S Mak Hamilton Ont	62,399
T W Mak Toronto Ont	91,360
O P Malik Calgary Alta	78,240
J R Mallea Brandon Man	51,072
R S J Manley Montreal Que	50,467
A H Manson Saskatoon Sask	76,704
R J Mapletoft Saskatoon Sask	98,650
A Margaritis London Ont	60,655
H A Margolis Ste-Foy Que	67,202
R R Marquardt Winnipeg Man	116,271
W D Marshall Montreal Que	87,100
W S Marshall Antigonish NS	65,500
T A Marsland Edmonton Alta	109,140
G Marteniuk Waterloo Ont	82,000
J F Martin Toronto Ont	1,814,940
R F Martin Montreal Que	77,668
R J Martin Ste-Foy Que	64,222
L G Mason Ste-Foy Que	83,420
S E Masry Fredericton NB	68,130
G Massicotte Rimouski Que	52,000
Y Masui Toronto Ont	50,000
A T Matheson Victoria BC	73,000
G J Matlashewski Montreal Que	93,144
B C Matthews Guelph Ont	385,476
D S Mavinic Vancouver BC	140,600
L A Mayer Halifax NS	138,116
E A McBean Waterloo Ont	80,680
P McBreen Ste-Foy Que	60,394
B W McBride Guelph Ont	62,560
M L McCall Toronto Ont	53,459
F E R McCauley Calgary Alta	60,515
R A McClelland Toronto Ont	143,651
J W McConkey Windsor Ont	91,856
M E McCully Ottawa Ont	52,796
D G McDonald Hamilton Ont	55,118
W J McDonald Edmonton Alta	95,000
C A McDowell Vancouver BC	215,139
D J McEwen Saskatoon Sask	83,200
R C McGinnis Winnipeg Man	225,760
N S McIntyre London Ont	190,920
J S C McKee Winnipeg Man	274,534
B D McKersie Guelph Ont	83,866
P J McLane Kingston Ont	72,536
W McLatchie Kingston Ont	280,000
A McLean Toronto Ont	289,500
R D McLeod Winnipeg Man	82,200
B R McMahon Calgary Alta	58,425
T B McMahon Waterloo Ont	139,554
J N McMullin Edmonton Alta	52,818
J N McNeil Ste-Foy Que	110,021
R H McNutt Hamilton Ont	76,320
D J McQueen North York Ont	60,236
M J P Meaney Montreal Que	55,500
D F Measday Vancouver BC	123,280
R M Measures Toronto Ont	118,296
W J E Meath London Ont	53,000
A Meisen Vancouver BC	124,150
R Melzack Montreal Que	75,000
D A Meneley Fredericton NB	99,390
E Menipaz Ottawa Ont	56,112
T K Menon Vancouver BC	137,000
A J Merer Vancouver BC	116,415
A R Mermut Saskatoon Sask	67,321
F Messier Saskatoon Sask	52,628
D F Mettrick Toronto Ont	80,971
M Meunier Montreal Que	125,708
J Meyer Vancouver BC	241,260
P G Mezey Saskatoon Sask	76,555
D Miceli Trois-Rivières Que	65,761
G J Michaud Montreal Que	53,952
J S Millar London Ont	55,000
H Miller Vancouver BC	54,620
J M Miller St Catharines Ont	57,800
J R Miller North York Ont	55,500
M H Miller Guelph Ont	118,378
R C Miller Vancouver BC	95,514
W A Miller Toronto Ont	167,909
L P Milligan Guelph Ont	430,460
E F Milone Calgary Alta	79,200
A Mitchell Vancouver BC	103,696
D Mitchell Montreal Que	57,260
D E Mitchell Halifax NS	60,156
K A R Mitchell Vancouver BC	101,267
R H Mitchell Thunder Bay Ont	53,481
P V Mladenov Sackville NB	56,665
V J Modi Vancouver BC	112,160
P B Moens North York Ont	52,668
D G Moerman Vancouver BC	99,769
A F J Moffat Montreal Que	51,363
J B Moffat Waterloo Ont	78,720
S Molder Toronto Ont	222,400
M M Moloney Calgary Alta	95,300
R D Montgomerie Kingston Ont	60,359
M Moo-Young Waterloo Ont	495,733
N R Morgenstern Edmonton Alta	111,160
S D Morgera Montreal Que	52,800
J Morisset Sherbrooke Que	74,000
S Morissette Sherbrooke Que	58,888
G K Morris Toronto Ont	54,390
A H Morrish Winnipeg Man	102,020
B A Morrongiello London Ont	65,675
M Moskovits Toronto Ont	126,600
N Mrosovsky Toronto Ont	59,946
A Mucci Montreal Que	55,500
D B Muggeridge St John's Nfld	52,000
D C G Muir Winnipeg Man	65,231
W E Muir Winnipeg Man	117,000

SCIENCE AND TECHNOLOGY—*Continued*

	$
A M Munoz-Rivas Montreal Que	133,460
J I Munro Waterloo Ont	455,900
J S Murphree Calgary Alta	175,000
B D Murphy Saskatoon Sask	118,800
P J Murphy Edmonton Alta	560,939
E D Murray Winnipeg Man	88,928
M R P Murty Montreal Que	54,342
J Mylopoulos Toronto Ont	250,915
D Nadeau Montreal Que	382,334
A Naimark Winnipeg Man	220,853
S Nakai Vancouver BC	243,986
A J Naldrett Toronto Ont	94,670
F E Nargang Edmonton Alta	53,457
National Science Foundation Washington DC USA	730,000
J K Naysmith Thunder Bay Ont	184,380
R N Nazar Guelph Ont	70,716
K W Neale Sherbrooke Que	81,040
D E Nelson Burnaby BC	95,000
M Nemer Montreal Que	100,000
A W Neumann Toronto Ont	174,655
M Newborn Montreal Que	79,600
E B S Newman Montreal Que	58,163
A Ng Vancouver BC	327,610
T T Nguyen-Dang Ste-Foy Que	50,500
D M Nicholls North York Ont	72,360
P Nicholls St Catharines Ont	88,978
R W Nicholls North York Ont	82,000
P S Nicholson Hamilton Ont	250,133
P N Nikiforuk Saskatoon Sask	58,599
I Nirdosh Thunder Bay Ont	70,300
E G Nisbet Saskatoon Sask	96,684
M Novak London Ont	57,260
R T Oakley Guelph Ont	64,693
B A Oaks Hamilton Ont	101,682
P J O'Brien Toronto Ont	53,000
P J O'Brien Guelph Ont	55,840
D H O'Day Toronto Ont	59,830
M J O'Donnell Hamilton Ont	56,500
R K O'Dor Halifax NS	137,150
K F O'Driscoll Waterloo Ont	68,064
A C Oehlschlager Burnaby BC	102,665
A A Offenberger Edmonton Alta	294,200
K Ogilvie Montreal Que	55,679
R W Olafson Victoria BC	155,956
D W Oldenburg Vancouver BC	98,680
W K Oldham Vancouver BC	114,400
J A Oleszkiewicz Winnipeg Man	73,160
A Olin Victoria BC	117,690
G Olivier Montreal Que	66,240
B T Ooi Montreal Que	57,133
I Orchard Toronto Ont	70,829
D P Ormrod Guelph Ont	133,236
C E R Orvig Vancouver BC	50,500
K P Ossenkopp London Ont	50,213
F D Otto Edmonton Alta	90,400
R E Owen Calgary Alta	55,500
J N Owens Victoria BC	117,510
G A Ozin Toronto Ont	193,552
K Ozmon Halifax NS	53,000
M P Paidoussis Montreal Que	104,800
A U Paivio London Ont	57,600
J Paldus Waterloo Ont	82,025
P K T Pang Edmonton Alta	592,701
B A Pappas Ottawa Ont	57,958
J Parent Trois-Rivières Que	72,292
J Paris Montreal Que	100,769
P A Parker Fredericton NB	50,737
D Parkinson Calgary Alta	145,870
D L Parnas Victoria BC	137,900
R R Parsons Vancouver BC	79,866
P M L Patel Montreal Que	90,010
G N Patey Vancouver BC	104,227
D D Patterson Montreal Que	60,479
K P Pauls Guelph Ont	50,350
T J F Pavlasek Montreal Que	130,000
S Pawluk Edmonton Alta	84,771
A J Pawson Toronto Ont	111,605
S Payette Ste-Foy Que	90,600
T H Pearce Kingston Ont	97,423
R E Pearlman North York Ont	65,000
T W Pearson Victoria BC	50,649
K G Pedersen London Ont	296,438
T F Pedersen Vancouver BC	99,386
E Pelletier Ste-Foy Que	115,440
W R Peltier Toronto Ont	225,000
A D Pelton Montreal Que	121,800
J L Penner Toronto Ont	50,000
H Pépin Ste-Foy Que	367,780
P W Percival Burnaby BC	66,000
J R C Perkin Wolfville NS	54,097
A S Perlin Montreal Que	69,839
S F Perry Ottawa Ont	80,900
H E Petch Victoria BC	119,814
R E Peter Edmonton Alta	72,732
E Peters Vancouver BC	81,886
G R Peters St John's Nfld	105,160
R H Peters Montreal Que	57,600
N O Petersen London Ont	57,651
C A Peterson Waterloo Ont	80,343
R L Peterson Guelph Ont	204,939
T L Petit Toronto Ont	75,973
M Petrides Montreal Que	52,484
R P Pharis Calgary Alta	186,205
C R Phillips Toronto Ont	160,928
J E Phillips Vancouver BC	93,777
J P Phillips Guelph Ont	90,005
M Piche Ste-Foy Que	69,407
Y Piche Ste-Foy Que	55,500
J J C Picot Fredericton NB	87,000
E Piers Vancouver BC	96,025
M Pigeon Ste-Foy Que	88,320
S Pineault Ste-Foy Que	70,356
M M Pintar Waterloo Ont	144,340
B M Pinto Burnaby BC	120,500
G L Plaa Montreal Que	119,098
A P Plamondon Ste-Foy Que	215,946
W C Plaxton Kingston Ont	83,935
R C Plowright Toronto Ont	54,720
R B Podesta London Ont	125,304
A J Poe Toronto Ont	52,800
G G Poirier Ste-Foy Que	108,886
M Poirier Sherbrooke Que	221,919
J C Polanyi Toronto Ont	221,400
Polanyi Chair Toronto Ont	500,000
A Pollard Kingston Ont	143,948
B H Pomeranz Toronto Ont	110,207
G S Pond Vancouver BC	193,022
R J Poole Montreal Que	59,000
R Popovic Trois-Rivières Que	108,745
U Posluszny Guelph Ont	68,553
F Possmayer London Ont	81,272
E E Prepas Edmonton Alta	58,014
R K Prichard Montreal Que	57,000
H O Pritchard North York Ont	90,700
C J Pritchet Victoria BC	106,962
R L Probert Ottawa Ont	402,262
R E Prud'homme Ste-Foy Que	131,200
M Ptito Trois-Rivières Que	52,747
R J Puddephatt London Ont	100,600
G R Purdy Hamilton Ont	88,047
W C Purdy Montreal Que	54,267
R M Quigley London Ont	99,220
R Racine Montreal Que	253,000
R J Racine Hamilton Ont	63,985
G S V Raghavan Montreal Que	112,247
V Rajagopalan Trois-Rivières Que	64,000
R P Rand St Catharines Ont	54,654
D J Randall Vancouver BC	74,300

SCIENCE AND TECHNOLOGY—*Continued*

	$
W H Rapson Toronto Ont	72,000
F S Razavi St Catharines Ont	61,911
D Regan North York Ont	57,377
D M Reid Calgary Alta	53,217
J Reid Hamilton Ont	62,128
L D Reid Toronto Ont	57,320
J P Reilly Hamilton Ont	80,035
R R Reisz Toronto Ont	53,413
G L Rempel Waterloo Ont	94,280
W F Reynolds Toronto Ont	58,560
M A J Rigaud Montreal Que	75,900
W M Ristic Toronto Ont	53,460
J C Ritchie Toronto Ont	61,600
K M Ritland Toronto Ont	54,946
A Riverin Chicoutimi Que	61,929
R J Robertson Kingston Ont	91,500
R M Robertson Montreal Que	52,760
M J Robins Edmonton Alta	67,842
G B Robinson Fredericton NB	70,310
M Robinson Calgary Alta	57,600
P T Robinson Halifax NS	264,820
J C Roder Toronto Ont	118,000
R G A Rodrigo Waterloo Ont	51,427
A L Rollin Montreal Que	64,000
P J Romaniuk Victoria BC	65,500
S B Rood Lethbridge Alta	70,500
M R Rose Halifax NS	66,363
R G Rosehart Thunder Bay Ont	59,718
R M Roshko Winnipeg Man	56,213
J Rossant Toronto Ont	71,520
B G Rossnagel Saskatoon Sask	70,602
G Rostoker Edmonton Alta	60,000
D J Roulston Waterloo Ont	102,800
J M Rousseau Montreal Que	202,432
J Rousselle Montreal Que	123,640
C Roy Ste-Foy Que	87,500
D Roy Ste-Foy Que	72,421
J R Roy Ste-Foy Que	54,274
K L J Roy Edmonton Alta	59,660
P H Roy Ste-Foy Que	68,360
R Roy Ste-Foy Que	128,231
Royal Society of Canada Ottawa Ont	63,050
A Rudin Waterloo Ont	182,642
A D Russell Vancouver BC	159,280
R D Russell Vancouver BC	82,500
R D Russell Burnaby BC	57,963
D M Ruthven Fredericton NB	93,620
D G Ryan Montreal Que	1,509,000
E Sacher Montreal Que	51,096
C A T Salama Toronto Ont	319,500
M Salcudean Vancouver BC	62,716
A S M Saleuddin North York Ont	61,000
M H Salisbury Halifax NS	50,000
I V Samarasekera Vancouver BC	254,414
J C Samson Edmonton Alta	58,579
K E Sanderson Calgary Alta	81,616
C Sandorfy Montreal Que	72,000
T S Sankar Montreal Que	138,460
D Sankoff Montreal Que	55,584
G Sauvé Laval-des-Rapides Que	56,928
R Savard Montreal Que	50,500
R A Savidge Fredericton NB	74,700
L Savoie Ste-Foy Que	53,000
M Sayer Kingston Ont	118,912
W G Saywell Burnaby BC	145,776
C M Scarfe Edmonton Alta	107,390
T P Schaefer Winnipeg Man	231,639
U Scharer Montreal Que	58,225
J R Scheffer Vancouver BC	78,032
R E Scheibling Halifax NS	70,500
H I Schiff North York Ont	101,180
D Schluter Vancouver BC	109,030
M H Schneider Fredericton NB	88,176
G A Scholz Waterloo Ont	50,500
H P Schreiber Montreal Que	99,079
G J Schrobilgen Hamilton Ont	52,819
H P Schwarcz Hamilton Ont	228,522
K P Schwarz Calgary Alta	93,770
M J Scoble Montreal Que	127,817
G Scoles Waterloo Ont	99,321
D B Scott Halifax NS	170,098
J D Scott Edmonton Alta	106,340
M E Scott Montreal Que	54,500
R N Scott Fredericton NB	80,140
S D Scott Toronto Ont	191,785
G G E Scudder Vancouver BC	80,000
E R Seaquist Toronto Ont	54,720
A S Sedra Toronto Ont	982,244
M V Sefton Toronto Ont	82,000
H J J Seguin Edmonton Alta	159,246
B H Sells Guelph Ont	110,040
A P S Selvadurai Ottawa Ont	50,000
G W Semenoff Vancouver BC	50,500
K C Sevcik Toronto Ont	70,000
L Shafai Winnipeg Man	131,976
K S Sharma Winnipeg Man	61,500
B J Shelp Guelph Ont	61,385
G G Shepherd North York Ont	118,000
Y M Shin Saskatoon Sask	74,000
D M Shinozaki London Ont	85,154
R R Shivers London Ont	65,428
B Shizgal Vancouver BC	105,839
M Shoukri Hamilton Ont	73,424
M J Shulman Toronto Ont	94,600
S Siegel Hamilton Ont	53,925
E A Silver Calgary Alta	58,000
J C Silver Toronto Ont	52,435
P P Silvester Montreal Que	82,048
P L Silveston Waterloo Ont	74,998
J S Sim Edmonton Alta	65,000
D J Simkin Montreal Que	151,631
S J Simmons Kingston Ont	51,785
J J Simpson Guelph Ont	85,178
A R Sinclair Vancouver BC	76,184
R S Singh Hamilton Ont	80,092
T J Singh Waterloo Ont	91,500
J P Sislian Toronto Ont	58,620
H M Skarsgard Saskatoon Sask	170,300
J J Sloan Waterloo Ont	357,000
R J Slobodrian Ste-Foy Que	134,500
W W Smeltzer Hamilton Ont	184,748
D C Smith Kingston Ont	355,715
M R Smith Calgary Alta	85,435
T K Smith Guelph Ont	164,739
V H Smith Kingston Ont	182,545
J P Smol Kingston Ont	67,000
P R Smy Edmonton Alta	112,954
V A Snieckus Waterloo Ont	55,680
G J Sofko Saskatoon Sask	60,000
S Sokhansanj Saskatoon Sask	59,665
M B Sokolowski North York Ont	64,500
H M Soliman Winnipeg Man	57,451
I D Sommerville Toronto Ont	71,126
T S Sorensen Calgary Alta	75,060
P G Sorenson Saskatoon Sask	100,000
G R South St Andrew's NB	256,500
S A Sparace Montreal Que	63,926
J R Spence Edmonton Alta	51,519
M E Spencer Edmonton Alta	70,862
I D Spenser Hamilton Ont	75,079
E T C Spooner Toronto Ont	147,360
L L Spriet Guelph Ont	52,600
G Spronken Montreal Que	55,919
W G Sprules Toronto Ont	50,000
M St-Jacques Montreal Que	59,561
C A St-Pierre Ste-Foy Que	70,750
L E St-Pierre Montreal Que	73,040
S A St-Pierre Ste-Foy Que	100,000

SCIENCE AND TECHNOLOGY—*Continued*

	$
N E Stacey Edmonton Alta	60,371
D G Stairs Montreal Que	1,103,487
K G Standing Winnipeg Man	75,094
D W Stanley Guelph Ont	105,076
R G Stanton Winnipeg Man	73,000
T Stathopoulos Montreal Que	132,248
B W Statt Toronto Ont	60,500
R P Steer Saskatoon Sask	112,299
K J Stevenson Calgary Alta	66,291
R M W Stevenson Guelph Ont	52,935
F R Stewart Fredericton NB	71,050
J W B Stewart Saskatoon Sask	115,700
M J Stillman London Ont	153,920
D R Stinson Winnipeg Man	62,400
B P Stoicheff Toronto Ont	96,200
K B Storey Ottawa Ont	81,796
J B Stothers London Ont	59,182
D Strangway Vancouver BC	607,267
D W Strangway Vancouver BC	99,053
G W Stratton Truro NS	58,335
N A Straus Toronto Ont	50,520
J O Strom-Olsen Montreal Que	190,553
D F Strong St John's Nfld	217,661
J Stubbs Peterborough Ont	53,244
S S Stuchly Ottawa Ont	139,800
R E Subden Guelph Ont	58,850
E A Sudicky Waterloo Ont	54,600
C Y Suen Montreal Que	165,215
T W Swaddle Calgary Alta	67,910
M Sylvestre Ste-Foy Que	91,766
B A Syrett Ottawa Ont	59,947
W A Szarek Kingston Ont	140,679
P Talbot Laval-des-Rapides Que	50,500
P A Tanguy Ste-Foy Que	168,500
D D Tanner Edmonton Alta	133,611
P Taras Montreal Que	186,800
F Tavenas Ste-Foy Que	80,985
D E Taylor Edmonton Alta	78,908
F J R Taylor Vancouver BC	52,182
G J Taylor Edmonton Alta	97,780
P A Taylor Hamilton Ont	65,000
E Teghtsoonian Vancouver BC	77,760
H Tennant Lethbridge Alta	53,000
M Têtu Ste-Foy Que	76,058
A J Thakkar Fredericton NB	52,819
M L W Thewalt Burnaby BC	281,407
R J Thibert Windsor Ont	51,605
D A Thompson Hamilton Ont	106,750
J E Thompson Guelph Ont	182,129
K R Thompson Halifax NS	50,500
L U Thompson Toronto Ont	90,898
M Thompson Toronto Ont	162,230
D J Thomson Winnipeg Man	64,603
S J Thorpe Toronto Ont	91,062
T A Thorpe Calgary Alta	267,600
T Tiedje Vancouver BC	273,119
R Tinawi Montreal Que	820,000
C W S To London Ont	75,658
S S Tobe Toronto Ont	107,500
J Toguri Toronto Ont	234,075
F W Tompa Waterloo Ont	359,128
B Y Tong London Ont	94,852
J Toth Edmonton Alta	85,200
G H N Towers Vancouver BC	121,807
J M Tranquilla Fredericton NB	594,320
S D Tremaine Toronto Ont	354,200
A M Tremblay Sherbrooke Que	89,220
R Tremblay Ste-Foy Que	73,500
D Tromans Vancouver BC	65,792
J Trotter Vancouver BC	89,267
T J Trust Victoria BC	53,438
A S Tsang Montreal Que	58,085
W K Tso Hamilton Ont	81,600
B Tuchweber Montreal Que	66,406
J Tulip Edmonton Alta	126,656
E Tulving Toronto Ont	58,233
M A Tung Halifax NS	78,482
M Turmel Ste-Foy Que	57,500
D G Turner Halifax NS	69,879
D H Turpin Kingston Ont	54,136
B W Unger Calgary Alta	96,780
W G Unruh Vancouver BC	53,600
S M Uzumeri Toronto Ont	145,000
Z Valenta Fredericton NB	59,690
J P Valleau Toronto Ont	56,200
D A Vandenberg Victoria BC	58,213
G J Van Der Kraak Guelph Ont	50,772
C H Vanderwolf London Ont	70,000
T G M Van de Ven Montreal Que	101,199
M H van Emden Victoria BC	158,820
A Vannelli Waterloo Ont	54,010
W T H Van Oers Winnipeg Man	147,000
S A Vanstone Waterloo Ont	147,342
J M Varah Vancouver BC	86,440
F J Vecchio Toronto Ont	90,510
J C Vederas Edmonton Alta	106,485
J Veizer Ottawa Ont	67,890
J E S Venart Fredericton NB	90,171
A Venetsanopoulos Toronto Ont	53,100
D P S Verma Montreal Que	124,683
R E Verrall Saskatoon Sask	60,471
M Vidyasagar Waterloo Ont	131,734
L Vinet Montreal Que	53,932
L C Vining Halifax NS	81,161
S A Visser Ste-Foy Que	59,298
J Vlachopoulos Hamilton Ont	105,502
E W Vogt Vancouver BC	130,000
R C Von Borstel Edmonton Alta	94,002
R P Voroney Guelph Ont	85,000
Z G Vranesic Toronto Ont	86,536
J C Waddington Hamilton Ont	61,440
N Wagner Calgary Alta	267,726
D B Walden London Ont	105,199
P L Walden Vancouver BC	105,000
R G Walker Hamilton Ont	124,330
V K Walker Kingston Ont	67,020
S C Wallace Toronto Ont	162,673
J Walsh St John's Nfld	115,000
J Walsh St John's Nfld	110,250
C E Waltham Vancouver BC	74,100
J K S Wan Kingston Ont	106,580
P C Wan Victoria BC	68,631
L Wang Edmonton Alta	68,816
S E Wanke Edmonton Alta	108,504
L M Ward Vancouver BC	53,771
M A Ward Calgary Alta	154,840
D M Wardlaw Kingston Ont	50,500
J Warkentin Hamilton Ont	59,500
B G Warner Waterloo Ont	87,780
R A J Warren Vancouver BC	101,684
R E Wasylishen Halifax NS	79,129
A P Watkinson Vancouver BC	51,540
A K Watson Montreal Que	301,600
W E Watt Kingston Ont	122,542
P J Weatherhead Ottawa Ont	87,009
G C Weatherly Toronto Ont	223,792
G R B Webster Winnipeg Man	106,000
J M Webster Burnaby BC	103,742
G F Weetman Vancouver BC	58,786
W H Wehlau London Ont	92,986
J A Weil Saskatoon Sask	51,840
L Weiler Vancouver BC	845,489
F Weinberg Vancouver BC	230,672
J Weir Waterloo Ont	52,000
D Wells Sackville NB	60,738
M R Wertheimer Montreal Que	129,470
F Wesemael Montreal Que	60,213
G F West Toronto Ont	66,720

SCIENCE AND TECHNOLOGY—*Concluded*

	$
D W S Westlake Edmonton Alta	96,164
S R Westrop St John's Nfld	52,500
N P C Westwood Guelph Ont	107,709
I Q Whishaw Lethbridge Alta	75,916
B L White Vancouver BC	75,000
B N White Kingston Ont	138,360
M A White Halifax NS	57,013
H P Whitehead Halifax NS	72,030
J P Wiebe London Ont	54,270
T A Wildman Hamilton Ont	51,500
D S Wilkinson Hamilton Ont	128,377
D L Williams Vancouver BC	424,249
G Williams Winnipeg Man	58,580
H Williams St John's Nfld	63,360
J P Williams Toronto Ont	91,478
A E Williams-Jones Montreal Que	58,231
F R Wilson Fredericton NB	113,000
M A Winnik Toronto Ont	172,180
P Winternitz Montreal Que	63,345
S G Withers Vancouver BC	101,938
I H Witten Calgary Alta	56,000
S Wolfe Kingston Ont	179,000
S L Wong Calgary Alta	78,600
C M Wood Hamilton Ont	115,395
J M Wood Guelph Ont	126,340
P E Wood Hamilton Ont	76,500
S A Wood Montreal Que	66,314
R J Woodham Vancouver BC	84,555
C M Woodside Ottawa Ont	197,790
D W Wright Waterloo Ont	794,879
J D Wuest Montreal Que	60,504
G R Wyatt Kingston Ont	65,717
R C Wyndham Ottawa Ont	133,560
J R Wynnyckyj Waterloo Ont	72,299
K Yates Toronto Ont	65,280
P Yates Toronto Ont	55,679
H K C Yee Montreal Que	60,753
G L Yip Montreal Que	87,056
R N Yong Montreal Que	58,080
T S Yoon Toronto Ont	266,016
D York Toronto Ont	102,979
L Young Vancouver BC	64,500
R P Young Kingston Ont	93,390
M M Yovanovich Waterloo Ont	162,210
J V Zidek Vancouver BC	81,280
T Ziegler Calgary Alta	53,640
Z A Zielinski Montreal Que	62,020
P D Ziogas Montreal Que	110,800
P J A Zsombor-Murray Montreal Que	136,200

SECRETARY OF STATE $3,048,872,533

Department $2,984,593,533

Grants to non-profit voluntary associations for the promotion of the use of official languages $1,849,538—

Canadian Parents for French Ottawa Ont	172,050
Canadian Parents for French British Columbia Branch Vancouver BC	78,740
Canadian Parents for French Alberta Branch Edmonton Alta	56,400
Canadian Parents for French Ontario Toronto Ont	104,120
National Sport and Recreation Centre Inc Vanier Ont	133,400
Société de presse acadienne Yarmouth NS	50,000

Grants to support national federations, provincial associations as well as other groups, associations, institutions and individuals promoting the development of official language minority communities $18,051,749—

Activités-jeunesse (1980) inc Moncton NB	233,275
Alliance Québec Montreal Que	1,143,500
Association canadienne-française de l'Alberta région de Calgary Calgary Alta	95,000
Association canadienne-française de l'Alberta Edmonton Alta	315,000
Association canadienne-française de l'Alberta région d'Edmonton Edmonton Alta	87,095
Association canadienne-française de l'Alberta région Rivière la Paix Edmonton Alta	72,020
Association canadienne-française de l'Alberta—région de St-Paul Edmonton Alta	58,025
Association canadienne-française de l'Ontario Vanier Ont	943,900
Association canadienne-française de l'Alberta—provincial Edmonton Alta	79,850
Association culturelle de Haut St-Jean St-Basile NB	67,000
Association culturelle Franco-Tenoise Yellowknife NWT	150,000
Association culturelle franco-canadienne de la Saskatchewan Regina Sask	470,569
Association de la presse francophone hors Québec Ottawa Ont	292,910
Association des franco-yukonnais Whitehorse YT	92,000
Association des francophones du nord-ouest de l'Ontario Thunder Bay Ont	88,500
Association des parents du programme-cadre de français Vancouver CB	75,930
Association des scouts du Canada centre national Montreal Que	124,000
Association francophone de St-John's St-John's Nfld	65,000
Association francophone du Labrador Labrador Cité Nfld	113,300
Association jeunesse fransaskoise inc Saskatoon Sask	119,027
Association of Quebec Regional English Media Ste-Anne-de-Bellevue Que	108,350
Association canadienne-française de l'Ontario de Prescott-Russell Alfred Ont	50,000
Boîte à Popicos Theatre Society Edmonton Alta	107,700
Centre communautaire francophone de la région de Durham Oshawa Ont	52,000
Centre culturel franco-manitobain Saint Boniface Man	192,500
Centre culturel la ronde inc Timmins Ont	70,000
Centre d'activités françaises Penetanguishene Ont	77,000
Châteauguay Valley English-Speaking Peoples' Assoc Huntingdon Que	92,000
Comité de planification du centre scolaire-communautaire de Charlottetown Charlottetown PEI	68,900
Commission culturelle fransaskoise inc Regina Sask	178,191
Commission nationale des parents francophones Saint Boniface Man	85,905
Committee for Anglophone Social Action New Carlisle Que	109,620
Conseil canadien de la coopération Lévis Que	115,025
Conseil de la coopération de la Saskatchewan Regina Sask	60,100
Conseil de promotion et de diffusion de la culture Moncton NB	124,200
Conseil des organismes francophones du Toronto Métropolitain Toronto Ont	103,000
Conseil économique du Nouveau-Brunswick inc Moncton NB	57,500
Conseil jeunesse provincial inc Saint Boniface Man	199,500
Direction jeunesse Ottawa Ont	204,000
English-Speaking Townshippers' Association Sherbrooke Que	206,725
Fédération acadienne de la N-É Halifax NS	826,973
Fédération culturelle des canadiens-français Ottawa Ont	402,650
Fédération des associations de parents et d'instituteurs de langue française de l'Ontario Ottawa Ont	80,750
Fédération des élèves du secondaire franco-ontario Ottawa Ont	130,200
Fédération des francophones de Terre-Neuve et du Labrador St John's Nfld	241,200
Fédération des francophones hors Québec Ottawa Ont	730,482
Fédération des jeunes canadiens français Ottawa Ont	456,659
Fédération des parents acadiens de la Nouvelle-Écosse Halifax NS	53,646
Fédération des scouts de l'Atlantique Moncton NB	61,750
Fédération nationale des femmes canadiennes-françaises Ottawa Ont	316,406
Fédération provinciale des comités de parents cathédrales Saint Boniface Man	196,500
Festival de la chanson de Granby Inc Granby Que	52,200
Francophonie jeunesse de l'Alberta Edmonton Alta	110,000
Guide du Canada—secteur français Montreal Que	146,800
Jeunesse acadienne Ltée Wellington PEI	80,000

SECRETARY OF STATE—*Continued*

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La société des acadiens du Nouveau-Brunswick Petit Rocher NB	339,473
La société Saint-Thomas d'Aquin Summerside PEI	582,600
La troupe de la seizième Vancouver BC	65,250
Le centre des jeunes de Sudbury inc Sudbury Ont	114,000
Le théatre du P'tit Bonheur Théatre français de Toronto Toronto Ont	85,000
Les terre-neuviens français TNF Port au Port Nfld	75,000
Outaouais Alliance inc Hull Que	94,650
Quebec Farmer's Association Ste-Anne-de-Bellevue Que	78,600
Quebec Young Farmers' Provincial Federation Ste-Anne-de-Bellevue Que	57,000
Réseau des femmes du sud de l'Ontario Willowdale Ont	52,250
Société des jeux de l'Acadie Inc Petit Rocher NB	73,400
Société franco-manitobaine Saint Boniface Man	610,000
Société nationale des Acadiens Shediac NB	96,442
Société Saint-Pierre les trois pignons Cheticamp NS	57,943
Théâtre Action Ottawa Ont	84,600
Voice of English Quebec Quebec Que	122,000

Governor General's Canadien Study Conference $500,000—

Governor General's Canadian Study Conference 1987 Toronto Ont	500,000

Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth exchange projects $21,782,799—

Adult Basic Education Assoc of British Columbia Delta BC	55,000
Alberta Assoc of the Deaf Edmonton Alta	60,400
Alberta Status of Women Action Committee Edmonton Alta	119,400
Arctic College Yellowknife NWT	50,000
Association des femmes collaboratrices St-Hubert Que	125,817
Association féminine d'éducation et d'action sociale Montreal Que	80,080
British Columbia Coalition of the Disabled Vancouver BC	83,600
Campbell River Area Women's Resources Society Campbell River BC	51,840
Canadian Assoc for Community Living Downsview Ont	138,000
Canadian Assoc for the Advancement of Women and Sport Ottawa Ont	88,470
Canadian Congress for Learning Opportunities for Women Toronto Ont	311,255
Canadian Day Care Advocacy Assoc Ottawa Ont	263,000
Canadian Mental Health Association Toronto Ont	70,000
Canadian Paraplegic Association Toronto Ont	70,000
Canadian Research Institute for the Advancement of Women Ottawa Ont	361,200
Canadian Women Studies Downsview Ont	103,679
Centre de documentation sur l'éducation des adultes et la condition féminine Montreal Que	50,000
Coalition of National Voluntary Organizations Ottawa Ont	119,700
Comité organisateur des états généraux du mouvement des femmes du Québec Montreal Que	73,940
Confédération des organismes provinciaux de personnes handicapées du Québec Montreal Que	55,000
Conseil d'intervention pour l'accès des femmes au travail Montreal Que	59,450
Corner Brook Status of Women Council Corner Brook Nfld	54,428
Fédération des dames d'Acadie Inc Campbellton NB	63,080
Fédération des femmes du Québec Montreal Que	92,000
Fédération nationale des femmes canadiennes-françaises Ottawa Ont	118,059
Frontier College Toronto Ont	50,000
Gateway Status of Women Council Port aux Basques Nfld	63,057
George Brown College of Applied Arts and Technology Toronto Ont	160,000
Institut canadien d'éducation des adultes Montreal Que	209,625
L'R des centres de femmes Québec Montreal Que	72,086
Laubach Literacy of Canada Saint John NB	50,000
Literacy Coordinators of Alberta Calmar Alta	64,000
Manitoba Action Committee on the Status of Women Winnipeg Man	195,000
Manitoba League of the Physically Handicapped Inc Winnipeg Man	51,000
Movement for Canadian Literacy OISE Conference Centre Toronto Ont	50,000
Movement for Canadian Literacy Toronto Ont	135,000
NB Women's Network Fredericton NB	65,508
Naissance-renaissance Inc Montreal Que	63,000
National Action Committee on the Status of Women Toronto Ont	618,701
National Association for Women and the Law Ottawa Ont	255,640
National People First Downsview Ont	73,000
National Watch on the Images of Women in the Media Inc Vancouver BC	198,414
New Brunswick Community College Fredericton NB	80,000
Northwestern Ontario Women's Decade Council Thunder Bay Ont	96,300
Nouveau Départ Montreal Que	60,980
Nova Scotia League for Equal Opportunity Halifax NS	55,050
Ontario Association of Interval and Transition Houses Toronto Ont	75,000
Ontario Coalition for Better Daycare Toronto Ont	78,500
Regroupement des groupes populaires en alphabétisation du Québec Montreal Que	61,050
Regroupement Provincial des Maisons d'hébergement et transition pour femmes victimes de violence Montreal Que	86,500
Relais-femmes de Montréal Inc Montreal Que	105,860
Resources for Feminist Research Centre for Women's Studies in Education Toronto Ont	53,600
Saskatchewan Action Committee Status of Women Regina Sask	142,500
Saskatchewan Institute of Applied Science and Technology Regina Sask	75,000
Saskatchewan Women's Resources Inc Regina Sask	89,945
St John's Status of Women Council St John's Nfld	64,600
TV Ontario Toronto Ont	140,000
Terrace Women's Resource Centre Society Terrace BC	52,180
The Canadian Association for Adult Education Toronto Ont	240,625
Vancouver Status of Women Vancouver BC	75,400
Women Healthsharing Toronto Ont	67,745
Women's Network Inc Charlottetown PEI	70,000
Women's Research Centre Vancouver BC	112,700
150E Anniversaire des patriotes-corporation des fêtes de St-Eustache St-Eustache Que	50,000

Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies and native newspapers $26,356,603—

Aboriginal Multi-media society of Alberta Edmonton Alta	448,592
Aboriginal Women's Council of Saskatchewan Inc Prince Albert Sask	55,459
Alberta Native Women's Association Edmonton Alta	68,920
Algonquin Council of Western Quebec Val d'Or Que	57,994
Alliance Autochtone du Québec Inc Hull Que	452,610
Association of Iroquois and Allied Indians Southwold Ont	122,749
Association of Metis and Non-Status Indians of Saskatchewan Regina Sask	807,296
Atikokan Native Friendship Centre Atikokan Ont	111,725
Battlefords Indian Metis Friendship Centre North Battleford Sask	223,730
Bonnyville Canadian Native Friendship Centre Bonnyville Alta	160,420
Brandon Friendship Centre Inc Brandon Man	186,598
Calgary Native Friendship Society Calgary Alta	203,446
Can-AM Indian Friendship Centre of Windsor Inc Windsor Ont	118,591
Canadian Native Arts Foundation Toronto Ont	310,000
Canadian Native Friendship Centre Edmonton Alta	203,340
Cariboo Friendship Society Williams Lake BC	161,565
Carrier Sekani Tribal Council Prince George BC	61,905
Centre d'amitié autochtone de Montréal Inc Montreal Que	203,899
Centre d'amitié autochtone du Québec Loretteville Que	172,436
Centre d'entraide et d'amitié autochtone de Senneterre Inc Senneterre Que	125,325
Centre indien cri de Chibougamau Chibougamau Que	169,291

SECRETARY OF STATE—*Continued*

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Conseil Attikamek-Montagnais Village des Hurons Que	144,711
Council for Yukon indians Whitehorse YT	559,533
Dauphin Friendship Centre Inc Dauphin Man	179,313
Deh Cho Society Friendship Centre Fort Simpson NWT	138,963
Dene Nation Yellowknife NWT	326,214
Federation of Newfoundland Indians St George's Nfld	84,568
Femmes autochtones du Québec Inc Montreal Que	181,800
Flin Flon Indian-Metis Friendship Association Inc Flin Flon Man	192,244
Fort Erie Native Cultural Centre Inc Fort Erie Ont	115,931
Fort Nelson—Liard Native Friendship Society Fort Nelson BC	110,597
Fort St John Friendship Society Fort St John BC	146,205
Friendship House Association of Prince Rupert Prince Rupert BC	133,790
Gitksan Wet'Suwet'En Tribal Council Hazelton BC	67,514
Grand Council of the Crees of Quebec Val d'Or Que	100,388
Grand Council Treaty No 3 Kenora Ont	144,850
Grande Prairie Native Friendship Centre Grande Prairie Alta	159,284
Hamilton Regional Indian Centre Hamilton Ont	166,802
High Level Native Friendship Centre High Level Alta	118,066
High Prairie Native Friendship Centre High Prairie Alta	130,735
Indian Assoc of Alta Edmonton Alta	451,529
Indian Friendship Centre in Sault Ste Marie Sault Ste Marie Ont	139,296
Indian Friendship Centre in Parry Sound Parry Sound Ont	128,400
Indian-Metis Friendship Centre of Prince Albert Corporation Prince Albert Sask	212,644
Indigenous Women's Collective Inc Winnipeg Man	55,700
Ingamo Hall Friendship Centre Inuvik NWT	111,859
Ininew Friendship Centre Cochrane Ont	150,673
Interior Indian Friendship Society Kamloops BC	162,709
Inuit Broadcasting Corporation Ottawa Ont	205,428
Inuvialuit Communications Society Inuvik NWT	115,921
Keewatin Inuit Association Rankin Inlet NWT	299,585
Kermode Friendship Society Terrace BC	133,790
Kikinahk Friendship Centre La Ronge Sask	164,535
Labrador Friendship Centre Goose Bay Labrador Nfld	195,708
Labrador Inuit Association Labrador Nfld	274,794
Lillooet Friendship Centre Society Lillooet BC	116,610
Lloydminster Native Friendship Centre Inc Lloydminster Sask	102,811
Lynn Lake Friendship Centre Inc Lynn Lake Man	179,417
Ma Mow We Tak Friendship Centre Inc Thompson Man	218,529
Makivik Corp Westmount Que	306,346
Manitoba Association for Native Languages Inc Winnipeg Man	100,000
Mannawanis Native Friendship Centre Society St Paul Alta	111,568
Metis Assoc of Alberta Edmonton Alta	459,303
Metis Association of the NWT Yellowknife NWT	308,313
Mic Mac Native Friendship Centre Halifax NS	201,702
Mission Indian Friendship Centre Society Mission BC	148,570
Mohawk Council of Kahnawake Kahnawake Que	102,443
Moose Jaw Native Friendship Centre Corporation Moose Jaw Sask	143,593
N'Amerind London Friendship Centre London Ont	194,784
N'Swakamok Native Friendship Centre Sudbury Ont	166,802
Napi Friendship Association Pincher Creek Alta	130,698
National Association of Friendship Centres Ottawa Ont	673,294
National Indian Brotherhood Ottawa Ont	94,500
Native Canadian Centre of Toronto Toronto Ont	215,089
Native Communications Incorporated Thompson Man	50,244
Native Communications Society of Nova Scotia Sydney NS	253,410
Native Communications Society of the Western NWT Yellowknife NWT	242,210
Native Council of Canada Ottawa Ont	144,275
Native Council of Nova Scotia Truro NS	254,069
Native Council of PEI Charlottetown PEI	187,145
Native Women's Association of the NWT Yellowknife NWT	78,300
Nawican Friendship Centre Dawson Creek BC	131,816
Ne-Chee Friendship Centre Kenora Ont	161,984
New Brunswick Aboriginal Peoples' Council Fredericton NB	278,094
New Brunswick Native Indian Women's Council Inc Fredericton NB	60,600
Niagara Regional Native Centre St Catharines Ont	180,838
Nishnawbe-gamik Friendship Centre Inc Sioux Lookout Ont	175,778
North Bay Indian Friendship Centre North Bay Ont	160,681
North-West Friendship Centre Inc Meadow Lake Sask	179,333
Odawa Native Friendship Centre Ottawa Ont	136,843
Okalakatiget Society Nain Labrador Nfld	130,716
Original Women's Network Inc Winnipeg Man	50,000
Portage Friendship Centre Inc Portage la Prairie Man	177,511
Prince George Native Friendship Centre Prince George BC	176,653
Qu'Appelle Valley Friendship Centre Inc Fort Qu'Appelle Sask	125,151
Quesnel Tillicum Society Quesnel BC	160,065
Red Lake Indian Friendship Centre Red Lake Ont	217,460
Regina Friendship Centre Corporation Regina Sask	106,322
Regroupement des centres d'amitié autochtone du Québec Montreal Que	50,000
Riverton & District Friendship Centre Inc Riverton Man	89,435
Rocky Native Friendship Centre Rocky Mountain House Alta	137,289
Sagitawa Friendship Centre Peace River Alta	127,198
Saskatchewan Indian Languages Institute Saskatoon Sask	51,000
Saskatchewan Native Communications Wheta Matowin Corp Regina Sask	130,716
Saskatoon Indian and Metis Friendship Centre Inc Saskatoon Sask	211,270
Selkirk Friendship Centre Inc Selkirk Man	191,597
Sik-ooh-kotok Friendship Society Lethbridge Alta	162,955
Slave Lake Native Friendship Centre Slave Lake Alta	162,724
Smithers Indian Friendship Centre Society Smithers BC	131,816
Soaring Eagle Friendship Centre Hay River NWT	121,319
Swan River Indian & Metis Friendship Centre Inc Swan River Man	184,189
The Moosonee Native Friendship Centre Moosonee Ont	116,056
The Pas Friendship Centre Inc The Pas Man	179,587
Thunder Bay Indian Youth Friendship Society Thunder Bay Ont	207,334
Thunderbird Friendship Centre of Geraldton Geraldton Ont	143,386
Tillicum Haus Society Nanaimo BC	148,570
Timmins Native Friendship Centre Timmins Ont	146,998
Tree of Peace Friendship Centre Yellowknife NWT	256,341
Uncle Gabe's Friendship Centre Fort Smith NWT	185,500
Union of NS Indians Sydney NS	226,569
Union of BC Indian Chiefs Vancouver BC	248,053
Union of NB Indians Fredericton NB	268,525
Union of Ontario Indians Toronto Ont	213,957
United Native Friendship Centre Fort Frances Ont	161,778
United Native Nations Vancouver BC	528,132
United Native Nations Friendship Society Vernon BC	116,610
Valley Native Friendship Centre Society Duncan BC	131,816
Victoria Native Friendship Centre Victoria BC	207,136
Wawatay Native Communications Society Sioux Lookout Ont	320,438
Yukon Indian Women's Association Whitehorse YT	56,000

Grants to voluntary groups, universities, institutions and individuals for promoting cultural development $16,640,773—

Black Studies Center Inc Montreal Que	50,000
Canadian Arab Federation Islington Ont	68,000
Canadian Assoc of Chiefs of Police Ottawa Ont	58,900
Canadian Centre for Italian Culture and Education Toronto Ont	197,373
Canadian Ethnocultural Council Ottawa Ont	200,000
Canadian Foundation for Ukranian Studies Winnipeg Man	350,000
Canadian Jewish Congress Montreal Que	70,000
Chinese Canadian National Council Toronto Ont	76,000
Citizenship Council of Manitoba Inc Winnipeg Man	150,000
CRJ Society for Racial Justice in BC Vancouver BC	109,500
Cultural Awareness Youth Group of Nova Scotia Halifax NS	54,405
De Silva Paul Toronto Ont	250,000
Federation of Canadian Municipalities Ottawa Ont	50,000
Folk Arts Council of St Catharines St Catharines Ont	50,000
German-Canadian Congress Ottawa Ont	70,000
Hutterian Education Committee Tourond Man	58,066
Jewish Education Council of Montreal Montreal Que	71,434
Kamloops Cariboo Regional Immigrants Society Kamloops BC	54,364
MOSAIC Multi-Lingual Orientation Services Association for Immigrant Communities Vancouver BC	53,080
Multicultural Council of Saskatchewan Inc Regina Sask	87,000

SECRETARY OF STATE—*Continued*

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Multicultural Council of Windsor and Essex County Windsor Ont	64,000
National Assoc of Canadians Origin in India Ottawa Ont	95,000
National Congress of Italian Canadians-Women's Committee Ottawa Ont	70,000
National Federation of Pakistani-Canadians Ottawa Ont	59,000
OASIS Orientation Adjustment Services for Immigrants Society Vancouver BC	57,000
Ontario Council of Agencies Serving Immigrants Toronto Ont	115,000
Ontario Institute for Studies in Education Toronto Ont	65,000
PEI Multicultural Council Charlottetown PEI	75,490
Pacific Immigrant Resources Society Vancouver BC	54,000
Patronat Italo-Canadien pour l'assistance aux immigrants inc Montreal Que	65,949
Regina Open Door Society Inc Regina Sask	69,000
Surrey Delta Immigrant Services Society Surrey BC	57,790
TV Ontario Toronto Ont	125,000
Thompson Citizenship Council Inc Thompson Man	56,000
Thunder Bay Multicultural Assoc Thunder Bay Ont	65,000
Toronto Board of Jewish Education Willowdale Ont	317,990
Ukraine Millenium Foundation Edmonton Alta	110,000
Ukrainian Canadian Committee Edmonton Alta	60,000
Ukrainian Canadian Committee Winnipeg Man	746,500
Ukrainian Canadian Committee Manitoba Provincial Council Winnipeg Man	81,060
United Way of Greater Toronto Toronto Ont	60,000
University of Western Ontario London Ont	50,000
Urban Alliance on Race Relations Toronto Ont	53,324
Vietnamese Canadian Federation Ottawa Ont	52,000
West-man Multicultural Council Brandon Man	57,000
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital $253,000	
Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $595,586—	
Association des collèges communautaires du Canada Toronto Ont	142,000
Association des études canadiennes Ottawa Ont	50,000
Canadian Bureau for International Education Ottawa Ont	75,000
Payments under Lieutenant-Governors Superannuation Act $141,578	
Supplementary Retirement Benefits—Former Lieutenant-Governors $51,139	
Grants to non-profit organizations for Canada Day celebrations and to the private and public sectors for celebrating anniversaries of significance to the Canadian Heritage $3,049,662—	
Club Nautique en plein air de Montreal Montreal Que	65,300
Comité de la Fête du Canada Quebec Que	60,000
Comité de la Fête du Canada au Québec Montreal Que	70,000
Conseil pour l'unité canadienne Montreal Que	400,000
Gestion sportive et culturelle de Baie Comeau Inc Baie Comeau Que	350,000
Ontario Canada Day Committee Toronto Ont	50,000
Grants to organizations, institutions, individuals and groups involved in human rights activities $1,384,541—	
Canadian Human Rights Foundation Montreal Que	165,425
Canadian Rights and Liberties Federation Ottawa Ont	137,300
Human Rights Research and Education Centre Ottawa Ont	144,476
Ligue des droits et libertés Montreal Que	64,720
Newfoundland and Labrador Human Rights Association St John's Nfld	56,250
Contributions under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independant schools $215,069,397—	
Conseil des ministres de l'éducation Canada Toronto Ont	17,454,099
Federation of independent school Assoc of British Columbia Vancouver BC	362,346
Lycée Claudel Ottawa Ont	136,241
Manitoba Federation of Independent Schools Inc Winnipeg Man	129,859
Minister of Finance and Industry Fredericton NB	26,446,915
Minister of Finance Prov of BC Victoria BC	9,452,738
Minister of Finance Prov of Sask Regina Sask	4,761,942
Ministre des finances province de Québec Quebec Que	75,936,890
Newfoundland Exchequer Account St John's Nfld	3,617,781
Provincial Treasurer Province of Alberta Edmonton Alta	8,059,097
Provincial Treasurer Province of NS Halifax NS	4,409,170
Provincial Treasurer Province of PEI Charlottetown PEI	1,339,267
The Toronto French School Toronto Ont	191,345
Treasurer Province of Ontario Toronto Ont	54,580,013
Trésorier provincial du Manitoba Winnipeg Man	7,645,721
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility $1,388,282—	
Government of the Northwest Territories Yellowknife NWT	654,500
Government of the Yukon Territory Whitehorse YT	733,782
Contributions to institutions, associations, and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education $863,490—	
Canadian Assoc of Second Language Teachers Winnipeg Man	317,756
Canadian Parents for French Ottawa Ont	143,773
Centre international de recherche sur le bilinguisme Ste Foy Que	68,000
Commission nationale des parents francophones Saint Boniface Man	65,000
Contributions to non-profit voluntary associations and non-federal public administrations for the promotion of the use of official languages $7,678,181—	
Canadian Wildlife Federation Ottawa Ont	54,232
Centre de recherche en droit privé et comparé du Québec Montreal Que	141,000
Centre de traduction et de documentation juridiques Ottawa Ont	335,000
Centre international de recherche sur le bilinguisme Quebec Que	80,532
Department of the Attorney General Halifax NS	93,750
Fitness and Amateur Sport Ottawa Ont	75,544
Government of Manitoba Department of Culture Heritage and Recreation Winnipeg Man	200,000
Government of Manitoba Department of the Attorney General Winnipeg Man	500,000
Government of the Northwest Territories Yellowknife NWT	925,632
Institut Joseph Dubuc Inc Winnipeg Man	115,000
Minister of Finance Prov of BC Minister of Education Victoria BC	105,005
Ministre des finances Prov du N-B Ministère de la Justice Fredericton NB	497,302
Ministre des finances Prov du N-B Ministère de la Santé Fredericton NB	106,460
Ministre des finances province de Québec Quebec Que	280,000
Ministry of the Attorney General of Ontario Toronto Ont	275,946
Newfoundland Exchequer Account Minister of Education St John's Nfld	63,080
Provincial Treasurer of PEI Charlottetown PEI	112,899
Provincial Treasurer Prov of Ontario Toronto Ont	800,000
Provincial Treasurer Prov of NS Minister of Education Halifax NS	276,947
Trésorier Provincial Prov du Man Winnipeg Man	315,521
Trésorier Provincial province de l'Ontario Toronto Ont	737,900
Université de Moncton Moncton NB	385,000

SECRETARY OF STATE—*Continued*

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Contributions in respect of national federations and provincial associations as well as other groups, associations, institutions and individuals promoting the development of official language minority communities $2,460,587—	
Association of Quebec Regional English Media Ste Anne de Bellevue Que	50,000
Canada Trust en fideicommis pour la fondation du quotidien francophone du Nouveau-Brunswick Halifax NS	600,000
Centre Communautaire Sainte-Anne Fredericton NB	77,500
Centre Culturel Colombien Vancouver BC	136,000
Centre Régional de loisirs culturels inc Kapuskasing Ont	95,000
Conseil Communautaire Beausoleil Inc Newcastle NB	82,500
Conseil Communautaire Samuel de Champlain Inc Saint John NB	90,000
Fédération des franco-colombiens Vancouver BC	486,875
La Société des Acadiens du Nouveau-Brunswick Petit Rocher NB	249,375
Les productions de l'étoile inc Caraquet NB	50,000
Radio Péninsule Inc Pokemouche NB	117,206
Théatre français d'Edmonton Edmonton Alta	56,000
Contribution to the Université du Québec $1,100,000—	
Université du Québec à Rimouski Ste-Foy Que	1,100,000
Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 $2,241,864,625 (*see* **APPENDIX 7**)—	
Government of the Northwest Territories Yellowknife NWT	6,616,000
Government of the Yukon Territory Whitehorse YT	2,980,000
Minister of Finance Province of BC Victoria BC	321,192,000
Minister of Finance Province of NB Fredericton NB	74,393,375
Minister of Finance Province of NS Halifax NS	92,668,250
Minister of Finance Province of PEI Charlottetown PEI	13,515,875
Ministre des finances province de Québec Quebec Que	391,056,000
Newfoundland Exchequer Account St John's Nfld	59,547,000
Provincial Treasurer Province of Alberta Edmonton Alta	243,012,000
Provincial Treasurer Province of Manitoba Winnipeg Man	113,667,125
Provincial Treasurer Province of Ontario Toronto Ont	815,699,000
Provincial Treasurer Province of Saskatchewan Regina Sask	107,518,000
The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act $369,038,034	
Contribution to the Institute of Research on Public Policy Ottawa Ont $2,289,000	
Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share $9,100,985—	
Minister of Finance Province of BC Victoria BC	1,600,000
Minister of Finance Province of Saskatchewan Regina Sask	52,069
Ministre des Finances Province de Québec Montreal Que	2,284,730
Provincial Treasurer Province of Alberta Edmonton Alta	862,566
Provincial Treasurer Province of Manitoba Winnipeg Man	578,132
Provincial Treasurer Province of Ontario Toronto Ont	3,699,789
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes $680,310—	
Minister of Finance Province of BC Victoria BC	298,854
Provincial Treasurer Province of Alberta Edmonton Alta	90,000
Provincial Treasurer Province of Manitoba Winnipeg Man	90,460
Provincial Treasurer Province of Ontario Toronto Ont	164,609
Contribution to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects $6,269,727—	
Association of Canadian Community Colleges—International Bureau Resources Group Toronto Ont	200,000
Canadian Bureau for International Education Ottawa Ont	104,000
Canadian Centre for Philanthropy Toronto Ont	1,034,000
Canadian Legal Advocacy Information and Research Assoc of the Disabled Ottawa Ont	100,000
Canadian 4-H Council Ottawa Ont	394,536
Coalition of Provincial Organizations of the Handicapped Winnipeg Man	410,000
Council for Canadian Unity Terry Fox Canadian Youth Centre Ottawa Ont	878,800
Department of Regional Industrial Expansion Winnipeg Man	52,250
Foundation for the Study of Processes of Government in Canada Ottawa Ont	79,245
Government of Nfld and Labrador Dept of Career Development and Advanced Studies St John's Nfld	79,000
Interchange on Canadian Studies Brandon Man	84,045
Rehabilitation Resource Centre University of Calgary Calgary Alta	276,791
Réseau national d'action éducation des femmes Ottawa Ont	75,000
Society for Educational Visits and Exchanges in Canada Ottawa Ont	773,130
Université Laval Quebec Que	500,000
Women's Legal Education and Action Fund Toronto Ont	268,770
YMCA of metropolitan Toronto Toronto Ont	745,000
Contributions to aboriginal associations, aboriginal women's groups, native communications societies, friendship centres and capital assistance for friendship centres $31,283,761—	
Aboriginal Radio Television Society Edmonton Alta	528,000
Assembly of First Nations Ottawa Ont	150,000
Baffin Region Inuit Assoc Frobisher Bay NWT	312,128
Buffalo Narrows Friendship Centre Inc Buffalo Narrows Sask	119,180
Central Okanagan Indian Friendship Society Kelowna BC	143,558
Centre d'amitié autochtone de Québec Inc Loretteville Que	256,000
Centre d'amitié autochtone de La Tuque La Tuque Que	144,832
Centre d'entraide de Val d'Or Val d'Or Que	191,878
Committee for Original Peoples' Entitlement Inuvik NWT	270,981
Conayt Friendship Society Merritt BC	122,724
Deh Cho Society Friendship Centre Fort Simpson NWT	78,293
Federation of Saskatchewan Indians Saskatoon Sask	533,002
First Nations Confederacy Inc Winnipeg Man	184,762
Fredericton Native Friendship Centre Inc Fredericton NB	96,481
Georgian Bay Native Friendship Centre Midland Ont	89,281
Government of the Northwest Territories Yellowknife NWT	3,088,500
High Level Native Friendship Centre High Level Alta	174,900
Indian & Metis Friendship Centre of Winnipeg Inc Winnipeg Man	200,171
Indian Council of First Nations of Manitoba Inc Winnipeg Man	79,723
Indian News Media Society of Alberta Stand Off Alta	323,000
Ingamo Hall Friendship Centre Inuvik NWT	123,593
Inuit Broadcasting Corporation Ottawa Ont	2,277,525
Inuit Committee on National Issues Ottawa Ont	306,000
Inuit Tapirisat of Canada Ottawa Ont	713,669
Inuvialuit Communications Society Inuvik NWT	687,400
James Bay Cree Communications Society Val d'Or Que	420,000
Kitikmeot Inuit Assoc Cambridge Bay NWT	290,085
Manitoba Keewatinowi Okimakanac Inc Thompson Man	240,080
Manitoba Métis Federation Inc Winnipeg Man	638,504
Métis National Council Saskatoon Sask	505,996
Mic Mac Social and Economic Development Association Bay D'Espoir Nfld	64,617
Missinipi Broadcasting Corporation La Ronge Sask	524,000
Moose Mountain Friendship Centre Carlyle Sask	102,811
Naskapi-Montagnais Innu Assoc Sheshatshit Labrador Nfld	124,216
National Aboriginal Communications Society Ottawa Ont	367,000
National Association of Friendship Centre Ottawa Ont	400,000
National Indian Brotherhood Ottawa Ont	940,537
Native Communication Inc Thompson Man	1,079,400
Native Communications Society Northern Broadcasting Terrace BC	604,211
Native Communications Society of Nova Scotia Sydney NS	50,000
Native Communications Society of British Columbia Vancouver BC	355,294

SECRETARY OF STATE—*Continued*

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Native Communications Society of the Western NWT Yellowknife NWT	756,900
Native Council of Canada Ottawa Ont	939,804
Native Council of Canada—Alberta Edmonton Alta	82,414
Native Media Network Inc Winnipeg Man	251,788
Native Women's Assoc of Canada Ottawa Ont	457,000
Nishnawbe Aski Nation Toronto Ont	202,665
Nistawoyou Association Friendship Centre Fort McMurray Alta	144,154
Northern Native Broadcasting Yukon Whitehorse YT	1,600,000
Northwest Friendship Centre Inc Meadowlake Sask	164,000
Okalakatiget Communications Society Nain Labrador Nfld	716,000
Ontario Métis—Non-Status Indian Assoc Sault Ste-Marie Ont	695,284
Pacific Métis Federation Victoria BC	100,595
Pauktuutit Inuit Women's Assoc Ottawa Ont	333,000
Port Alberni Friendship Centre Port Alberni BC	210,199
Rae Edzo Friendship Centre Rae NWT	108,772
Red Deer Native Friendship Society Red Deer Alta	95,761
Regina Friendship Centre Corporation Regina Sask	106,322
Sappujjijit Friendship Centre Rankin Inlet NWT	113,363
Saskatchewan Indian Media Corporation Saskatoon Sask	187,522
Skookum Jim Friendship Centre Whitehorse YT	168,964
Société de communication Attikamek montagnais Village des Hurons Que	1,099,782
St John's Native Friendship Centre St John's Nfld	94,968
Tansi Friendship Centre Society Chetwynd BC	83,395
Taqramiut Nipingat Incorporated Dorval Que	1,814,647
Vancouver Indian Centre Society Vancouver BC	224,336
Wawatay Native Communications Society Sioux Lookout Ont	1,647,861
Ye-sa-to Communications Society Whitehorse YT	211,150
Yorkton Friendship Centre Yorkton Sask	170,797
Zhahti Koe Friendship Centre Fort Providence NWT	106,676
Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development $2,927,731—	
Affiliation of Multicultural Societies and Service Agencies of British Columbia Vancouver BC	67,450
Black Community Council of Quebec Inc Montreal Que	50,000
Canadian Council for Multicultural and Intercultural Education Nova Scotia Teacher's Union Armdale NS	210,000
Canadian Hispanic Congress Islington Ont	84,800
Canadian Mental Health Association Toronto Ont	88,944
Centre Interculturel Monchanin Montreal Que	67,000
Cross Cultural Communication Centre Toronto Ont	85,500
Department of Regional Industrial Expansion Winnipeg Man	50,345
Government of Alberta Alberta Culture Edmonton Alta	300,000
Greek Community of Metropolitan Toronto Inc Toronto Ont	85,500
Hamilton and District Multicultural Council Hamilton Ont	50,000
Harambee Centres Canada and Foundation Toronto Ont	110,000
Hellenic Canadian Congress Toronto Ont	50,000
Inter-cultural Association of Greater Victoria Victoria BC	66,675
Kitchener Waterloo Regional Folk Arts Multicultural Centre Kitchener Ont	53,000
Maison internationale de la Rive-sud Brossard Que	60,000
McGill University Institute of Islamic Studies Montreal Que	350,000
National Multicultural Theatre Assoc Toronto Ont	93,530
Ottawa-Carleton Immigrant Services Organization Ottawa Ont	55,500
Society for the Protection and Preservation of Black Culture in Nova Scotia Dartmouth NS	71,000
Sudbury Multicultural Folk Arts Association Sudbury Ont	70,000
Contribution to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $707,463—	
Association des études canadiennes Ottawa Ont	122,500
Breakwater Books Ltd St John's Nfld	58,020
Keylink Systems Inc Ottawa Ont	75,000
Simon Fraser University Burnaby BC	58,446
Université du Québec Télé-université Quebec Que	148,200
Contributions to non-profit organizations for Canada Day celebrations and to the private and public sectors for celebrating anniversaries of significance to the Canadian Heritage $112,500—	
Permanent Anniversaries and Celebrations committee St John's Nfld	112,500
Contributions to organizations, institutions, and groups involved in human rights activities $1,102,492—	
Canadian Council on Social Development Ottawa Ont	1,101,242
Social Sciences and Humanities Research Council $64,279,000	
Bora Laskin Fellowship $50,000—	
J Cohnstaedt Winnipeg Man	50,000
Doctoral Completion Fellowship Renewals $12,840	
Canadian Research Institutes Abroad $275,000—	
Canadian Mediterranean Institute Ottawa Ont	200,000
The Shastri Indo-Canadian Institute Calgary Alta	75,000
Matching Grants $841,000—	
University of Alberta Edmonton Alta	83,850
Queen's University Kingston Ont	76,320
University of Toronto Toronto Ont	194,350
Learned Journals $1,855,739	
Canadian Institute for Micro Reproductions $250,000	
Scholarly Publications $978,406—	
Social Science Federation of Canada Ottawa Ont	381,441
Canadian Federation for the Humanities Ottawa Ont	596,965
Scholarly Conferences $972,140	
Aid to Scholarly Associations Attendance $6,195	
Scholarly Associations $1,839,971—	
Social Science Federation of Canada Ottawa Ont	418,908
Canadian Federation for the Humanities Ottawa Ont	458,214
Canadian Psychological Association Old Chelsea Que	63,448
Leave Fellowships $101,280	
Doctoral Fellowships $5,758,279	
Doctoral Fellowship Renewals $8,511,681	
Canada Research Fellowships $78,000	
Postdoctoral Fellowships $1,800,452	
Postdoctoral Fellowship Renewals $959,760	
Special M A Scholarships $1,096,130	
International Conferences $658,745—	
University of British Columbia Vancouver BC	51,935
Université de Montréal Montreal Que	63,635
University of Toronto Toronto Ont	77,415
International Secretariats in Canada $64,612	
International Collaborative Research $100,053	
International Conferences in Canada $120,000	
International Representation $182,721	
Bilateral Exchanges — Japan $20,724	
Bilateral Exchanges — Hungary $34,165	

SECRETARY OF STATE—*Continued*

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Bilateral Exchanges — China $61,822	
Bilateral Exchanges — France $46,228	
Small Universities $500,000	
Women and Work $954,659—	
E Bloomfield Guelph Ont	63,356
B C Long Vancouver BC	69,930
N M Luckyj Ottawa Ont	63,814
R R Pierson Toronto Ont	53,097
M B Porter St John's Nfld	63,934
M Renaud Montreal Que	63,523
Education and Work $460,784—	
N Fahmy-Eid Montreal Que	52,531
J H Lewko Sudbury Ont	56,692
B R Little Ottawa Ont	52,802
Canadian Studies Research Tools $2,032,417—	
Anglican Church of Canada Toronto Ont	75,300
Paul Aubin Quebec Que	67,598
Canadian Women's Indexing Group Toronto Ont	77,656
Dalhousie School of Library & Information Dalhousie NS	52,117
E R Forbes Toronto Ont	51,549
K A Mackinnon Halifax NS	66,515
J S Murdoch James Bay Que	66,540
T Oliver Charlottetown PEI	55,116
R Perin North York Ont	58,420
Seminaire de Nicolet Nicolet Que	67,776
G L Turgeon Quebec Que	61,996
Université d'Ottawa Ottawa Ont	54,080
Population Aging $1,090,764—	
M Baril Montreal Que	60,833
Guelph University Guelph Ont	85,000
Université de Moncton Moncton NB	85,000
Simon Fraser University Burnaby BC	70,000
Specialized Collections $939,524—	
McMaster University Hamilton Ont	50,000
Managing the Organization in Canada $557,487	
Family and the Socialization of children $956,813—	
C R Bagley Calgary Alta	51,110
D Cheal Winnipeg Man	71,620
C A Hobart Edmonton Alta	62,493
Y Peron Montreal Que	51,020
L F Strayer Montreal Que	62,227
R E Tremblay Montreal Que	63,385
D A Wolfe London Ont	58,181
E Z Woody Waterloo Ont	50,000
Human Context of Science and Technology $767,876—	
B L Campbell Sackville NB	55,089
J P Charland Ottawa Ont	52,772
D G Glenday St Catharines Ont	54,436
M J Melancon Chicoutimi Que	83,326
S Proulx Montreal Que	52,741
C Saint Pierre Montreal Que	59,210
Presidential Grants $393,914	
Major Editorial Grants $3,394,897—	
P H Poirier Quebec Que	266,512
Université Laval Ste-Foy Que	341,551
Université d'Ottawa Ottawa Ont	171,112
Université de Sherbrooke Sherbrooke Que	138,250
University of Toronto Toronto Ont	902,133
University of Toronto Press Toronto Ont	1,376,442
University of Victoria Victoria BC	198,897

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General Research Grants $2,996,348—	
Carleton University Ottawa Ont	63,416
Concordia University Montreal Que	78,556
McGill University Montreal Que	136,371
McMaster University Hamilton Ont	99,308
Ontario Institute for Studies in Education Toronto Ont	78,388
Queen's University Kingston Ont	109,472
Simon Fraser University Burnaby BC	71,222
Université de Montréal Montreal Que	232,995
Université d'Ottawa Ottawa Ont	88,730
Université du Québec à Montréal Montreal Que	185,415
Université Laval Ste-Foy Que	239,047
University of Alberta Edmonton Alta	95,800
University of British Columbia Vancouver BC	215,065
University of Calgary Calgary Alta	69,867
University of Guelph Guelph Ont	60,717
University of Manitoba Winnipeg Man	50,884
University of Toronto Toronto Ont	224,358
University of Waterloo Waterloo Ont	95,172
University of Western Ontario London Ont	119,429
York University Downsview Ont	82,424
Major Research Grants $2,514,399—	
A C Amos Toronto Ont	249,046
B Beaugnot Montreal Que	150,000
G Bouchard Chicoutimi Que	216,851
B Cavanaugh Kingston Ont	104,517
M J Edwards Ottawa Ont	67,845
L Greenspan Hamilton Ont	166,313
F G Halpenny Toronto Ont	119,513
D N Jackson London Ont	101,237
A F Johnston Toronto Ont	75,000
K Kallman Ottawa Ont	119,239
J D Kaye Montreal Que	173,492
J Legare Montreal Que	162,090
D B Redford Toronto Ont	113,742
J M Robson Toronto Ont	87,685
P M Sniderman Toronto Ont	200,000
J M Vickers Calgary Alta	87,927
P H Winne Burnaby BC	195,877
Research Grants $20,043,175—	
E Banning Grafton Ont	71,858
K Bloom Waterloo Ont	58,709
A Bowin Quebec Que	52,429
M J Browning Hamilton Ont	68,996
R Case Toronto Ont	52,180
N Clermont Montreal Que	71,534
D E Conomos Vancouver BC	92,070
D Couture Montreal Que	63,683
P A Crépeau Montreal Que	58,134
H Dagenais Ste-Foy Que	60,266
P Daly Montreal Que	66,800
G Dussault Hull Que	62,043
H Dussault Ste-Foy Que	98,968
M Fortin Ste-Foy Que	98,704
R Franson Vancouver BC	73,469
A Gaudreault Quebec Que	81,458
F H Genesee Montreal Que	52,037
E A Graham Toronto Ont	70,514
T Hartnagel Edmonton Alta	67,911
B Haydon Burnaby BC	65,515
J Hétu Montreal Que	77,982
P Hirschbuhler Ottawa Ont	58,904
E Keall Toronto Ont	52,590
O Keel Montreal Que	51,110
F Kense Edmonton Alta	79,797
W Krysinski Montreal Que	52,933
D W Livingstone Toronto Ont	53,964
M A McDonald St John's Nfld	99,100
J Melançon Quebec Que	57,692
R Mougeon Toronto Ont	59,215
H Munby Kingston Ont	56,548

SECRETARY OF STATE—*Concluded*

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B A Nicholson Brandon Man	66,964
R Ouellet Quebec Que	50,731
J Pendergast Merrickville Ont	63,381
J Pesando Toronto Ont	65,512
L Poirier Ste-Foy Que	67,943
R Robin Marie Montreal Que	50,607
J Shapiro Vancouver BC	66,548
J J Simard Quebec Que	55,985
M Simard Montreal Que	99,488
R Sinkewicz Toronto Ont	72,510
M Spence London Ont	68,890
H Stevenson Downsview Ont	50,000
R Trépanier Montreal Que	52,362
J O Vellacott Montreal Que	53,142
S Vincent Montreal Que	81,660
F W Walker Saskatoon Sask	55,565
M G Wiebe Kingston Ont	61,985
H Williams Vancouver BC	78,825

SOLICITOR GENERAL $36,109,059

Department $4,345,449

Grant to the Canadian Association of Chiefs of Police $49,000

Grant to the Canadian Association for the Prevention of Crime $122,500

Grant to the John Howard Society $50,000

Grants to authorized After-Care Agencies $1,782,649—

Association des services de réhabilitation sociale Québec Montreal Que	142,100
Canadian Association of Elizabeth Fry Societies Ottawa Ont	590,597
Canadian Criminal Justice Association Ottawa Ont	112,700
Church Council on Justice Ottawa Ont	53,900
John Howard Society of Canada Ottawa Ont	616,400
Prison Arts Foundation Brantford Ont	60,760
Salvation Army Toronto Ont	88,200
St Leonard's Society of Canada Windsor Ont	117,992

Core Funding to National Voluntary Organizations $268,725—

Canadian Training Institute Downsview Ont	143,100
National Association Active in Criminal Justice Ottawa Ont	67,100
Seventh Step Society of Canada Calgary Alta	58,525

Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General $2,072,575—

Church Council in Justice and Corrections Ottawa Ont	54,900
Dakota Ojibway Tribal Council Brandon Man	73,383
Dalhousie University Halifax NS	50,000
Elizabeth Fry Society Toronto Ont	71,375
Fédération des Centres d'action bénévole Montreal Que	51,418
National Joint Commission of the CACP and the FCS Ottawa Ont	111,361
Network for Community Justice and Conflict Resolutions Kitchener Ont	50,521
Opportunity for Advancement Toronto Ont	59,088
Provincial Advisory Council on Status of Women St John's Nfld	52,555
Simon Fraser University Burnaby BC	55,000
University of Alberta Edmonton Alta	54,928
University of Montreal Montreal Que	162,133
University of Ottawa Ottawa Ont	193,682
University of Toronto Toronto Ont	114,899

Correctional Service $1,235,987

Pensions and other employee benefits $171,319

Penitentiary inmates accident compensation $21,664

Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Service $39,315

Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services $1,003,689—

Allied Indian and Métis Society Native Liaison Program Vancouver BC	179,526
Canadian Training Institute Toronto Ont	87,875
M2W2 Abbotsford BC	65,010
Native Clan Organization Inc Winnipeg Man	122,063
Native Counselling Services of Alberta Edmonton Alta	184,358
N Shikewizug Inc Kingston Ont	110,000

Royal Canadian Mounted Police $30,527,623

Royal Canadian Mounted Police Veterans' Association $2,500

Grant to the International Association of Chiefs of Police $1,512

Payment in the nature of workmen's Compensation to survivors of members of the Royal Canadian Mounted Police killed while on duty $451,179

Pensions under the Royal Canadian Mounted Police Pension Contribution Act $10,318,602

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty $2,969,886

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty $90,677

Contributions to non-RCMP candidates attending Canadian Police College courses $328,414

Supplementary Retirement Benefit Act annuities $16,364,853

SUPPLY AND SERVICES $262,954,526[5]

Department $262,891,477

Transfer payments to provinces participating in the Reciprocal Taxation Program—Sales and Consumption Tax $256,808,103

Motor Vehicle Registration Fees $4,327,891

Grant to the Youth Science Foundation (YSF) $95,000

Grant to the Conseil de développement du loisir scientifique (CDLS) $38,000

Contributions to organizations, associations and individuals for projects to promote public education and awareness of science and technology $1,622,483—

The Youth Science Foundation Ottawa Ont	210,000

Statistics Canada $63,049

Canada's fee for membership in the Inter-American Statistical Institute $6,550

SUPPLY AND SERVICES—*Concluded*

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International Statistical Institute $1,852	
International Association for Research in Income and Wealth $1,787	
Conference of Commonwealth Statisticians $4,460	
Challenge 87 $48,400	

TRANSPORT $1,404,273,501

Department $287,400,482

Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award $150	
Grants to institutions assisting sailors $12,300	
Grant to the Canada Safety Council for the promotion of boating safety $1,667	
Grant to the Canadian Port and Harbour Association $5,000	
Grant to operation Lifesaver Committee in support of a highway-railway grade crossing safety program $100,000—	
Operation Lifesaver Montreal Que	100,000
Grant to Royal Canadian Flying Clubs Association and l'Association des Gens de l'Air du Québec $29,000	
Grants to universities, other organizations, university students and other individuals for transportation research $53,300	
Grant to National Transportation Week Committee $20,000	
Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services $15,878,388—	
Province of British Columbia Victoria BC	15,878,388
Grant to the Government of Quebec for improvements to the Montreal Commuter Train System $3,336,573—	
Gouvernement du Québec Quebec Que	3,336,573
Contribution to the Canadian Red Cross Society—Search and Rescue safety program $250,000—	
The Canadian Red Cross Society Toronto Ont	250,000
Contribution to the Council of BC Forest Industries $180,000—	
Council of Forest Industries of British Columbia Vancouver BC	180,000
Contribution to the District of Kitimat for a study to determine the technical feasibility of providing a forest products terminal in the Kitimat Public Harbour $19,313	
Contribution to the construction of ferry wharves at Île-Verte Que $93,792—	
La Chambre de Commerce d'industrie et de tourisme de Grand Portage Inc Rivière-du-Loup Que	93,792
Contribution to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education $778,109—	
Canadian Marine Rescue Auxiliary Lunenburg NS	130,819
Canadian Marine Rescue Auxiliary St John's Nfld	54,391
Canadian Marine Rescue Auxiliary Vancouver BC	168,636
Johnson and Higgins Willis Faber Ltd Toronto Ont	141,823
Services auxiliaires canadiens de sauvetage Boischatel Que	94,713
Contribution to the Highway Improvement Program under the Canada-Quebec Subsidiary Agreement on transportation development $5,896,478—	
Secrétariat aux Affaires intergouvernementales canadiennes Grande Allée Quebec Que	5,896,478
Contribution payments in support of grade separations approved under the Railway Relocation and Crossing Act $7,073,001—	
City of London London Ont	1,253,555
City of Scarborough Scarborough Ont	748,769
City of Winnipeg Winnipeg Man	1,491,793
Corporation of the City of Brampton Brampton Ont	900,000
District of Chilliwack Chilliwack BC	120,000
Province of Ontario Downsview Ont	746,028
Regional Municipality of Durham Oshawa Ont	956,244
Regional Municipality of Peel Brampton Ont	786,750
Town of Wainwright Wainwright Alta	50,000
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident-measure development program $74,807	
Contributions to surveillance training/coordinating activity and transportation of dangerous goods $196,054—	
Government of Manitoba Winnipeg Man	52,406
Yukon Government Whitehorse YT	143,648
Contributions for the operations of municipal or other airports $16,057,370—	
Blanc Sablon Que	135,900
Broughton Island NWT	153,600
Campbell River BC	200,230
Cape Dorset NWT	154,600
Charlevoix Que	70,200
Charlo NB	646,266
Chevery Que	124,900
Churchill Falls Corp Ltd St John's Nfld	388,658
Clyde River Que	114,600
Cranbrook BC	862,475
Dauphin Man	162,764
Dawson Creek BC	317,308
District of Lynn Lake Lynn Lake Man	225,888
District of Mystery Lake Thompson Man	465,390
Dryden Ont	426,586
Flin Flon Man	156,707
Fort Francis Ont	180,530
Gaspé Que	434,000
Government of Manitoba Winnipeg Man	190,242
Government of the North West Territories Yellowknife NWT	4,247,481
Government of the Yukon Territory Whitehorse YT	1,139,374
Hamilton Ont	650,000
Havre St-Pierre Que	141,400
Lake Harbour NWT	159,800
Manitoba Hydro Winnipeg Man	199,791
Moosonee Ont	112,271
Natashquan Que	141,200
Newcastle NB	56,778
Pangnirtung NWT	174,200
Peace River BC	438,100
Pembroke Ont	124,583
Pond Inlet NWT	198,700
Prince Albert Sask	242,339
Provincial Treasurer of Alberta Transport Department of Revenue Accounting Finance Services Edmonton Alta	250,400
Rainbow Lake Alta	101,500
Rouyn Que	637,300
Sanikiluaq NWT	173,200
Sudbury Ont	817,820
The Toronto Harbour Commission Toronto Ont	543,731
Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities: Newfoundland construct runways and related facilities in	

TRANSPORT—*Continued*

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Labrador (Black Tickle, Charlottetown Square, Davis Inlet, Fox Harbour, Hopedale, Paradise River, Labrador Coast Airstrips) $1,811,430—	
Black Tickle Labrador	74,088
Charlottetown Square Labrador	88,374
Davis Inlet Labrador	381,237
Fox Harbour Labrador	211,309
Hopedale Labrador	414,604
Paradise River Labrador	78,626
Other Labrador Coast Airstrips payments	527,194
Contributions to Quebec Nouveau Quebec Inuit Airports $5,042,465—	
Inukjuak Que	2,263,873
Inujuvik Que	126,834
Kanqusug Que	1,021,400
Salluit Que	1,630,358
Contributions to other Quebec airports $3,735,724—	
Bromont Que	2,500,000
Maniwaki Que	84,951
St Mathieu de Beloeil Que	102,390
Pabos/Chandler Que	586,498
La Sarre Que	93,845
Valleyfield Que	93,340
Amos Que	110,924
Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities $6,049,360—	
Bathurst NB	89,741
Boyle Alta	90,872
Brandon Man	117,936
Chilliwack BC	98,706
Churchill Falls Nfld	100,282
Collingwood Ont	850,000
Creston BC	84,300
Fairmont BC	152,500
Iroquois Falls Ont	66,400
Kincardine Ont	117,300
Kipling Sask	119,331
Mackenzie BC	70,000
Moosonee Ont	132,905
Powell River BC	547,161
Province of New Brunswick Fredericton NB	1,417,493
Salmon Arm BC	267,993
Shaunavon Sask	100,000
St Stephen NB	93,680
Swan River Man	359,799
Trenton NS	546,628
Weyburn Sask	100,000
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities $58,554—	
International Civil Aviation Organization Montreal Que	58,554
Contributions to flying clubs, schools and instructors $75,000—	
Royal Canadian Flying Clubs Association Ottawa Ont	75,000
Contribution to Air Cadet League of Canada for cadet training scholarships $25,000	
Contributions to the Roads and Transportation Association of Canada $184,920—	
Roads and Transportation Association of Canada Ottawa Ont	184,920
Contributions in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under Subsidiary Agreements to Economic and Regional Development Agreements in Manitoba $2,374,244—	
Province of Manitoba Winnipeg Man	2,374,244
Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development to the Provinces of New Brunswick, Newfoundland, Prince Edward Island and Quebec (Economic and Regional Development Agreement) $52,833,521—	
Province of New Brunswick Fredericton NB	18,700,000
Province of Newfoundland St John's Nfld	22,745,580
Province of Prince Edward Island Charlottetown PEI	5,100,000
Province of Quebec Quebec Que	6,287,941
Contributions for ferry and coastal passenger and freight services $10,148,842—	
Coastal Transport Ltd Saint John NB	259,000
Northern Cruiser Co Ltd St John's Nfld	1,115,410
Northumberland Ferries Ltd Charlottetown PEI	6,140,293
Puddister Trading Co Ltd St John's Nfld	524,155
Sail Labrador Ltd St John's Nfld	346,975
Traversier CTMA Ferry Cap-aux-Meules Que	1,763,009
Canadian National Railways Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council $57,283,000—	
Canadian National Railway Company Montreal Que	24,526,000
Canadian Pacific Limited Montreal Que	32,757,000
Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada $16,428,588—	
The Canadian Wheat Board Winnipeg Man	16,428,588
Contribution to the Canadian National Railway Company in accordance with terms and conditions prescribed by the Governor in Council for a subsidiary agreement between Canada and Manitoba for improvements to the rail infrastructure at Churchill as provided in the Economic and Regional Development Agreement $8,339,487—	
Canadian National Railway Company Montreal Que	8,339,487
Allowances to former employees of Newfoundland Railways, steamships and telecommunications services transferred to Canadian National Railways $1,728,796—	
Canadian National Railway Company Montreal Que	1,728,796
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1986 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act $2,316,706—	
Canadian National Railway Company Montreal Que	2,316,706
Payments for a program of assistance for the transportation of disabled persons $823,799—	
Canada Coach Lines Limited Mount Hope Ont	240,000
Canadian Urban Transit Association Toronto Ont	50,000
Contributions to provinces towards highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism: Provinces of New Brunswick and Nova Scotia $14,596,802—	
Province of New Brunswick Fredericton NB	13,800,801
Province of Nova Scotia Halifax NS	796,001
Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in the development of a	

TRANSPORT—*Continued*

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traffic control and regulation system in Montreal, for the purpose of economic and regional development; Province of Quebec $1,069,026—	
Bombardier Inc Montreal Que	261,433
SNC/Deluc/Co—Enterprises Montreal Que	106,423
Voyageur Inc Montreal Que	655,164
Contributions to transportation service companies and shippers for transportation facilities and equipment to complete the Newfoundland containerization plan and to undertake necessary repairs and to provide operating subsidies to the St John's dockyard $8,214,575—	
Newfoundland Dockyard Co St John's Nfld	3,200,000
Canadian National Railway Company Montreal Que	5,014,575
Contributions to provinces to enhance overall efficiency and promote safety on the Yellowhead Highway and to encourage, from a regional economic perspective, industrial development and tourism $10,412,216—	
Province of Alberta Edmonton Alta	7,000,000
Province of British Columbia Victoria BC	1,206,148
Province of Manitoba Winnipeg Man	1,851,941
Province of Saskatchewan Regina Sask	354,127
Payments to railway companies to provide income to support to grain producers in the 1987-88 crop year by the partial off-set of freight rates increases otherwise established by the Western Grain Transportation Act $28,163,891—	
BC Rail Limited Vancouver BC	70,549
Canadian National Railway Company Montreal Que	13,612,758
Canadian Pacific Limited Montreal Que	14,365,310
Central Western Railway Corporation South Edmonton Alta	115,274
Payments to provinces, territorial governments and the Canadian Council of Motor Transport Administrators towards the costs of implementing and enforcing the National Safety Code for commercial motor carriers $1,811,384—	
Canadian Council of Motor Transport Ottawa Ont	1,811,384
Contribution to Manitoba Hydro-Electric Board for the construction by Manitoba Hydro of a power transmission line extension to connect its central power grid to the local Government District of Churchill $495,880—	
Manitoba Hydro Winnipeg Man	495,880
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No 5, 1963) $3,321,970—	
Canadian National Railway Company Montreal Que	3,321,970
Grain Transportation Agency Administrator $3,397,380	
Contributions under the System Improvement Reserve Fund $3,397,380—	
Alberta Wheat Pool Calgary Alta	912,701
Central Western Railway Edmonton Alta	1,861,693
Glenko Enterprises Ltd Arborg Man	66,594
John A Paul & Sons Transport Ltd Melfort Sask	92,954
Kelsey Trail Trucking Ltd Tisdale Sask	136,368
Manitoba Pool Elevators Winnipeg Man	85,061
Motrux Burnaby BC	237,787
National Transportation Agency $1,113,475,639	
Contributions under the Railway Relocation and Crossing Act $12,298,364—	
Canadian National Railways Edmonton Alta	1,262,037
Canadian National Railways Moncton NB	662,973
Canadian National Railways Montreal Que	1,523,248
Canadian National Railways St John's Nfld	77,633
Canadian National Railways Toronto Ont	3,429,413
Canadian National Railways Winnipeg Man	405,859
Canadian Pacific Ltd Toronto Ont	3,464,169
City of Oshawa Oshawa Ont	50,240
City of Rimouski Rimouski Que	66,163
City of Thunder Bay Thunder Bay Ont	149,680
Dept of Transportation Fredericton NB	104,081
Devco Rly Sydney NS	58,333
Essex Terminal Rly Windsor Ont	117,599
Nova Scotia Dept of Transportation Halifax NS	66,813
Town of Nickel Centre Nickel Centre Ont	56,845
Village of Charlo Charlo NB	76,143
Maritime Freight Rates Act $13,061,793—	
Canada and Gulf Terminal Rly Mont-Joli Que	157,882
Canadian National Railways Montreal Que	11,400,030
Canadian Pacific Express Co Ltd Toronto Ont	393,717
Canadian Pacific Ltd Montreal Que	863,697
Dominion Atlantic Rly Montreal Que	246,048
Payments to Railway Companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act $941,234,021—	
BC Rail Vancouver BC	2,723,638
Canadian National Railways Montreal Que	463,323,499
Canadian Pacific Ltd Montreal Que	475,186,884
Payments to Railway and Transportation Companies of amounts determined pursuant to the provisions of The Railway Act $67,866,307—	
Algoma Central Railway Sault Ste Marie Ont	2,927,616
Canadian National Railways Montreal Que	50,667,809
Canadian Pacific Ltd Montreal Que	13,333,616
Quebec North Shore and Labrador Rly Sept-Îles Que	937,266
Payments to railway, marine and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act $79,015,154—	
148668 Canada Inc O/A Therm Express Dollard Desormaux Que	71,935
A & F Hollett & Son Ltd Norris Arm South Nfld	63,989
A & M Transport Ltd Havelock NB	178,982
Albany Cartage Co Ltd Havelock NB	146,947
Arro Transport Ltd Summerside PEI	60,700
Abel Arseneault Rogersville NB	52,943
Atlantic Searoute Ltd Halifax NS	501,693
Atpro Trucking Co Saint John NB	161,333
Bakery Transport Inc Halifax NS	323,311
Bedford Transport Ltd Halifax NS	237,897
Bel Mont Transit Inc Rimouski Que	200,279
Big Wheels Transfer & Leasing Ltd	1,026,491
Black's Harbour Transfer Ltd Black's Harbour NB	132,494
BMC Ltd Saint John NB	226,761
Boyd B Harding Ltd Plaster Rock NB	68,084
Brunswick Bulk Transport Ltd Dartmouth NS	260,023
Brunswick Transportation Ltd Campbellton NB	97,826
Burge Bros Transfer & Storage Ltd Stellarton NS	55,704
Burgess Contracting Ltd Havelock NB	126,835
Burgess Transfer & Storage Dartmouth NS	93,846
Burns Foods Transport Ltd Calgary Alta	61,815
Burt Bros Ltd Kings Point NS	82,176
C E Fisher Transport Ltd Brookfield NS	76,975
C Harrison & Sons Ltd Plaster Rock NB	52,619
C M R Transport Inc Ste Perpetue Que	58,354
Caldwell Transport Ltd Florenceville NB	420,924
Canadian National Express Etobicoke Ont	3,495,303
Canadian National Rail Montreal Que	3,250,698
Canadian Pacific Express & Transport Ltd Willowdale Ont	2,018,663
Canadian Pacific Express Ltd Willowdale Ont	219,573
Canadian Pacific Rail Montreal Que	550,755
Cape Breton Bulk Carriers Ltd Sydney NS	260,667
Cape Breton Development Corp Sydney NS	3,227,870
Caron & Fils Transport Inc Montmagny Que	161,908

TRANSPORT—*Continued*

	$
Cement Cartage Co Ltd Havelock NB	234,813
Chabot et Desmarais Inc St-Agapit Que	89,020
Jean Claude Charette St-Vianney Que	58,296
Choice Reefer System Ltd Sterling Ont	93,770
Florent Chouinard St Quentin NB	54,631
Clarke Transport Canada Inc Mount Pearl Nfld	72,859
Clyde Way Trucking Ltd Corner Brook Nfld	77,136
Coastal Van & Storage Ltd Dartmouth NS	58,219
Coastal Wood Treating Ltd Fredericton NB	56,322
Coles Transport Ltd Hawke's Bay Nfld	61,401
Commercial Highway Services Ltd Waverly NS	96,400
Conrad's Transport Ltd Dartmouth NS	99,907
Constructions F Morin Inc Pohenegamook Que	135,980
Coopérative Agricole de la Cote Sud La Pocatière Que	61,384
D & J Savage Trucking Grand Falls NB	56,165
D M R Transport Ltd Saint John NB	62,054
David Brown United Ltd Waterville NB	253,050
Day & Ross Inc Hartland NB	5,317,031
Day & Ross Nfld Ltd St John's Nfld	63,855
Desvraco Inc Degelis Que	116,468
Dominion Atlantic Rly Montreal Que	129,988
Donald O'Neil Trucking Ltd Baie Ste Anne NB	79,384
Douglas Harbour Lumber & Trucking Ltd Ripples NB	52,041
E D F Transport Ltd c/o Scotsburn Co-op Scotsburn NS	216,278
Eassons Transport Ltd Berwick NS	390,106
Express Lait Inc St-Camille Que	52,734
F M Taylor Trucking Ltd Debert NS	91,578
F P Transport Ltd Moncton NB	57,460
Falls Transport Ltd c/o Grand Falls Agromart Ltd Grand Falls NB	58,119
Fernand Gosselin Inc St-Romuald Que	547,147
Fitz-Ennis Cement Carriers Ltd St John's Nfld	83,965
Florist Transport Ltd Falmouth NS	162,218
G M Armour & Son Ltd Moncton NB	646,150
Gallant Enterprise Ltd Edmundston NB	51,791
Raymond Gauvin St-Adalbert Que	61,076
Gerald Battist Trucking Ltd Pictou NS	134,104
Gloucester Transport Ltée Cocagne NB	58,563
Grand Falls Central Rly Co Ltd Grand Falls Nfld	209,741
H E Fisher Moncton NB	123,268
Halifax Transfer Co Ltd Bedford NS	52,308
Harold B Legge Transport Ltd Port Williams NS	204,908
Hervé Bernier Inc St-Pascal Que	50,750
Hervé Matte & Fils Camionneurs Ltée Donnacona Que	69,473
Hibbs & Kaizer Transport Services Ltd St John's Nfld	103,430
Higgins Trucking Ltd Chipman NB	168,898
Hillmans Transfer Sydney NS	180,346
Holland's Carriers Ltd New Germany NS	89,303
Household Movers & Shippers Ltd St John's Nfld	166,304
Hoyt's Moving & Storage Ltd Armdale NS	66,807
Hoyt's Moving & Storage NB Ltd Saint John NB	53,334
Interlait Inc St-Agapit Que	134,380
J P MacInnis Trucking Ltd Whycocomagh NS	120,739
J W Baughan Ltd Sackville NB	149,311
Jardine Transport Ltd Fredericton NB	232,271
Jean Claude Dumais Inc Luceville Que	101,105
Jeric Transport Ltd Fredericton NB	341,692
John Cameron Trucking Ltd Mabou NS	77,807
John E MacLean Enterprises Ltd Margaree Harbour NS	107,990
John Gunn Motor Express Inc Charlottetown PEI	86,055
JOS Lefrançois Inc Amqui Que	170,478
Jules Fournier Inc Val Brillant Que	103,536
Jumbo Motor Express Ltd Etobicoke Ont	822,730
K & T Transport Ltd Plaster Rock NB	130,597
Ken Giberson Transport Ltd Newcastle NS	178,150
King Freight Lines Ltd Pictou NS	146,104
Kingsco Transport Ltd Sussex NB	102,879
L Bilodeau & Fils Ltée Bellechasse Que	66,281
L'Islet Express Inc St-Eugène Que	79,113
Larivière & Fils de Beauce Inc St-Zacharie Que	58,214
Ledrew's Express Ltd St John's Nfld	126,633
Leigh Nickerson Trucking Ltd Stoney Island NS	63,181
Léo Dussault Transport Ltée Donnacona Que	160,672
Léon St Onge et Fils Ltée Cté Kamouraska Que	60,824
Les Entreprises C Bélanger Inc St-Narcisse Que	53,232
Les Entreprises E Normand Inc Ste-Angèle-de-Mérici Que	95,657
Les Entreprises H Jalbert 1981 Inc St-Pamphile Que	135,103
Les Entreprises Lionel Dionne Inc St-Alexandre Que	56,625
Les Entreprises Roland Joyal & Fils Inc Yamaska Est Que	70,456
Les Entreprises Yvon Lévesque Inc Mont-Joli Que	91,789
Les Industries Alex Couture Inc St-Romuald Que	205,182
Les Transports Fraser Ville Inc Rivière-du-Loup Que	613,094
Les Transports J Bujold Inc Pointe-au-Père Que	117,891
Les Transports L Martin & Fils Inc Rivière-du-Loup Que	52,607
Melvin H Losier Tracadie NB	54,288
M D Holmes Trucking Ltd Stellarton NS	53,431
M R MacLaughlin Enterprises Ltd Antigonish NS	87,262
Gary L MacDonald Nashwaak Bridge NB	108,999
Maritime Ontario Freight Lines Ltd Mississauga Ont	1,333,748
Maritime Warehousing & Transfer Co Ltd Dartmouth NS	102,009
Maritime Warehousing & Transfer NB Ltd Saint John NB	104,568
Matane Gaspésie Transport Inc Matane Que	371,661
McAuley's Transfer Ltd Centreville NB	189,552
McCully & Soy Ltd Debert NS	65,189
McNeil's Transport Ltd Mount Pearl Nfld	124,457
Merv Orr's Group Inc Cambridge Ont	109,883
Mervin Mutch Trucking Ltd Red Bank NB	113,372
Midland Transport Ltd Moncton NB	4,018,073
Milltown Trucking Co Ltd St Stephen NB	139,565
Murphy Brothers Ltd Corner Brook Nfld	57,761
Noël Godbout Transport Ltée St Quentin NB	109,575
North American Van Lines Canada Ltd Dartmouth NS	51,936
Parent Lumber Ltd St Quentin NB	77,569
Jacques Pellerin Notre-Dame-du-Lac Que	53,480
Pierre Paul Lévesque Inc Ste Anne des Monts Que	50,269
Pike's Ltd St John's Nfld	201,777
Pole Star Transport Inc Hantsport NS	443,718
Provincial Carriers Ltd Mount Pearl Nfld	130,124
Quinnway Transport Ltd Mount Pearl Nfld	56,680
R & G Milk Trucking Co Ltd Sussex NB	223,239
R Yuill Sale & Services Ltd Truro NS	85,140
Rankin Pulp Hauling Ltd Mabou NS	55,034
Réal Rioux Inc Risseau A Rebours Que	61,136
Refrigerated Carryall Ltd Moncton NB	401,091
Restigouche Transport Ltd Campbellton NB	506,034
Robert A Archibald Truck Ltd Amherst NS	63,156
Roy's Midway Ltd Saint John NB	494,357
S G Transport Ltd Fredericton NB	161,062
Shediac Dairy 1968 Ltd Shediac NB	57,559
Stonewood Investments Ltd Petitcodiac NB	67,735
Summers Transport Ltd Mount Pearl Nfld	331,952
Sunbury Transport Ltd Fredericton NB	579,925
Syndicat des Producteurs de lait du Québec UPA Quebec Que	208,067
Tessier & Besner Inc St-Nicholas Que	162,599
Thompson's Transfer Co Ltd Middleton NS	505,347
Tipple's Trucking Ltd Moncton NB	61,035
Trans Ali Inc Thetford Mines Que	235,234
Trans Viande Temis Inc Notre-Dame-du-Lac Que	89,542
Transbois Canada Ltée St-Pamphile Que	358,727
Translait Inc Ste-Claire Que	110,337
Transport A D S Inc St-Henri-de-Lévis Que	318,409
Transport A Lord Inc Ste-Perpétue Que	73,014
Transport A M C Inc N D des Auxiliaires Buckland Que	82,435
Transport alimentaire du Bas St-Laurent Inc Matane Que	278,168
Transport Amical Inc Amqui Que	122,107
Transport Bruno Boulianne Ltée St-Georges Que	149,165
Transport Cabano Inc Rivière-du-Loup Que	615,821
Transport Chabot & Tanguay Inc Ste-Justine Langevin Que	210,115
Transport Claire Bérubé Inc Price Que	82,716
Transport d'Anjou Inc Rivière-du-Loup Que	862,783
Transport Dallaire Ltée Montmagny Que	96,253
Transport de l'Est Ltée Ancienne-Lorette Que	73,020
Transport de la Matapédia Inc Causapscal Que	68,353
Transport Denis Bérubé Inc Price Que	138,055
Transport Dionne Limitée Mont-Joli Que	59,030
Transport E J Bourque 1985 Ltée Mont-Joli Que	70,114
Transport Félix Huard et Fils Ltée Luceville Que	118,404
Transport Gérald Pelletier Ltée Isle-Verte Que	303,851

TRANSPORT—*Concluded*

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Transport Guérette Inc Dégelis Que	198,397
Transport Guy Levasseur Inc Estcourt Que	88,132
Transport J L P Inc Mont Carmel Que	58,059
Transport J M Thibeault & Fils Inc St-Narcisse Que	61,075
Transport Jean Soucy Inc St-Alexandre Que	204,996
Transport L Rodrigue Inc St-Méthode Que	66,081
Transport Lac des Aigles Ltée Lac-des-Aigles Que	110,662
Transport Loupage Inc Rivière-du-Loup Que	64,183
Transport Luvrac Inc Luceville Que	310,559
Transport Mont Joli Inc Mont-Joli Que	241,254
Transport Moreau Inc St-Arsène Que	210,777
Transport P A Lessard Inc St-George-Est Que	220,956
Transport P E Lévesque Inc Amqui Que	57,699
Transport R Boulianne Inc Amqui Que	115,777
Transport Regis Harrisson Inc Ste-Félicité Que	213,989
Transport Route Canada Inc Etobicoke Ont	667,229
Transport Samson Inc Quebec Que	499,883
Transport St-Francois Ltd St-Francois NB	156,918
Transport Ste-Marie Inc Rougemont Que	79,946
Transport Théberge Ltée Rimouski Que	97,512
Transport Victor 1983 Inc Ste-Foy Que	55,176
Transport Y Théberge Inc Rimouski Que	407,570
Transport Speribel Inc Ancienne-Lorette Que	1,427,421
Truro Feed & Grain Transport Ltd Truro NS	68,273
V A Ross Trucking Ltd Boiestown NB	166,108
Wallace Ware & Cartage Ltd Moncton NB	126,841
Westfield Transport Ltd Truro NS	72,789
William Gregan Ltd Chatham NB	107,505

TREASURY BOARD $616,432

Secretariat $616,432

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $323,000

Grant to the Institute of Public Administration of Canada $150,000

Grant to the Federal Institute of Management $3,000

Grant to the Conference Board of Canada $165,000

Contribution to the Canadian Standards Association $5,000

EMPLOYER CONTRIBUTION TO INSURANCE PLANS PROGRAM $293,432

Grant payments under earlier Superannuation and Retirement Act $2,138

Grant payments under the Public Service Pension Adjustment Act $291,294

VETERANS AFFAIRS $1,240,914,690

Department $1,240,914,690

VETERANS AFFAIRS PROGRAM $1,240,914,690

The Flying Accidents Compensation Order $395,731

World War I $70,284,149

World War II $659,467,025

Civilians World War II $2,238,392

Defence Forces, Peacetime Service $50,232,600

Special Forces $13,910,463

Newfoundland Special Awards $18,337

Burial Grants $2,049,559

Gallantry Awards $28,496

North West Field Force $633

South African War $33,581

World War I $9,413,634

World War II and Special Forces (Korea) $334,382,412

Dual Services (World War I and II) $460,757

Civilian War Allowances $21,326,722

Assistance in accordance with the provisions of the Assistance Fund Regulations $2,306,819

Grant to Army Benevolent Fund $18,000

Grant to Royal Canadian Legion $9,000

Canadian Veterans' Association of the United Kingdom $1,000

Children of the War Dead (Educational Assistance) $729,691

University and Vocational Training $96,988

Assistance to Canadian Veterans—Overseas District $121,616

Last Post Fund $3,339,253

Commonwealth War Graves Commission $3,747,972

United Nations Memorial Cemetary in Korea $26,101

Payments under the War Services Grants Act: Re-establishment credits under Section 8 $3,932

Returned Soldiers Insurance Act actuarial liability adjustment $10,010

Veterans Insurance actuarial liability adjustment $538,958

Grants to various provinces concerning the provision of prosthetic services to veterans $392,237

Treatment and Related Allowances $2,337,051

Compensation for Loss of Earnings $61,922

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals $31,643,270

Contributions to veterans to assist in defraying costs for extended health care not covered by provincial health programs $31,288,379

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(1) An amount of $113,277,633 was charged to Standard Object 12.

(2) Payments are listed in the Department of Regional Industrial Expansion.

(3) An amount of $221,154 was charged to Standard Object 01.

(4) Includes the payments of $50,000 and over for the Department of Atlantic Canada Opportunities Agency and for the Department of Indian Affairs and Northern Development.

(5) As a result of provincial sales taxes paid directly by the Supply Revolving Fund and Disposal Operations to the various provincial governments, this amount differs by $855,754 from the amount in Section 1 (Table 5) of Volume II (Part I).

APPENDIX 1

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Cash transfer			Equalized tax transfer			Total cash and tax transfer
	Insured health services	Extended health care services	Total cash contribution	Tax transfer	Associated equalization	Total	
Newfoundland	138,699	26,415	165,114	56,685	50,736	107,421	272,535
Prince Edward Island	31,531	5,970	37,501	13,974	10,093	24,067	61,568
Nova Scotia	216,164	40,956	257,120	122,976	43,185	166,161	423,281
New Brunswick	173,867	33,150	207,017	88,700	45,964	134,664	341,681
Quebec	985,394	305,501	1,290,895	1,617,761	191,994	1,809,755	3,100,650
Ontario	1,957,730	435,624	2,393,354	2,035,416		2,035,416	4,428,770
Manitoba	265,144	50,591	315,735	164,705	39,286	203,991	519,726
Saskatchewan	251,674	47,041	298,715	147,054	44,648	191,702	490,417
Alberta	572,259	112,713	684,972	536,302		536,302	1,221,274
British Columbia	745,396	136,309	881,705	546,304		546,304	1,428,009
Total provinces	5,337,858	1,194,270	6,532,128	5,329,877	425,906	5,755,783	12,287,911
Northwest Territories	15,492	2,597	18,089	10,522		10,522	28,611
Yukon Territory	6,953	1,258	8,211	4,713		4,713	12,924
Total	5,360,303	1,198,125	6,558,428	5,345,112	425,906	5,771,018	12,329,446

Federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. Total entitlements for each province are based on a per capita amount prescribed in legislation. The amount is escalated annually in line with the growth of the gross national product and population. The tax contribution is the current value of a legislatively prescribed number of tax points (and the fiscal equalization associated with them). Cash payments are the difference between total entitlements and the tax contribution plus adjustments related to prior years payments. The equalization associated with the tax transfer is paid under the fiscal equalization program administered by the Department of Finance. The amount of these cash and tax transfers in 1987-88 is shown above.

The payment of cash contributions is also subject to provisions of the Canada Health Act. The Act requires that the provinces not permit extra billing by a medical practioner or a dentist or the assessment of specified user charges by an hospital. Should a province fail to comply with these conditions, the Act provides for automatic deductions from the cash contributions. However, if prior to March 31, 1987, a province eliminates extra-billings or users charges, the amount deducted was to be refunded. During 1987-88 New Brunswick received a refund of $353,000.

APPENDIX 2

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Insured health services	Extended health care services	Total 1987-88
Newfoundland	138,699	26,415	165,114
Prince Edward Island	31,531	5,970	37,501
Nova Scotia	216,164	40,956	257,120
New Brunswick	173,867	33,150	207,017
Quebec	985,394	305,501	1,290,895
Ontario	1,957,730	435,624	2,393,354
Manitoba	265,144	50,591	315,735
Saskatchewan	251,674	47,041	298,715
Alberta	572,259	112,713	684,972
British Columbia	745,396	136,309	881,705
Total provinces	5,337,858	1,194,270	6,532,128
Northwest Territories	15,492	2,597	18,089
Yukon Territory	6,953	1,258	8,211
Total	5,360,303	1,198,125	6,558,428

Federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. These contributions take the form of a transfer of a predetermined number of tax points (and associated equalization) which are estimated at 5.8 billion in 1987-88, together with the payment of a predetermined base amount of cash escalated on the basis of growth of the gross national product and population (as shown above). The payment of cash contributions is also subject to various provisions of the Canada Health Act. In order that a full cash contribution may be paid, provinces must satisfy program criteria respecting public administration, comprehensiveness, universality, portability and accessibility throughout the fiscal year, and in addition, give recognition to the contributions and payments made by Canada under the Canada Health Act.

Additionally, the Act requires that the provinces must not permit extra billing by a medical practitioner or a dentist or the assessment of user charges by a hospital. Should a province fail to comply with these conditions, the Act provides for automatic deductions from cash contributions.

The Act also provides that if, prior to March 31, 1987, a province eliminates extra-billing or user charges, the amounts deducted shall be refunded to the province.

All provinces have taken action to eliminate extra-billing or user charges as defined under the Canada Health Act. All refunds have been made.

The transaction during the year with respect to the reimbursement of extra-billing was as follows:

Province	Deductions not refunded at March 31, 1987	Deductions 1987-88	Refunds 1987-88
		Extra-billings	
	(in thousands of dollars)		
New Brunswick	353		(353)
Total	353		(353)

APPENDIX 3

Payments under the Canada Assistance Plan (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease (–)
	1988	1987	
Newfoundland	88,376	85,460	2,916
Prince Edward Island	21,729	19,780	1,949
Nova Scotia	128,173	124,405	3,768
New Brunswick	152,350	145,108	7,242
Quebec[1]	1,100,747	1,107,757	(7,010)
Ontario	1,319,822	1,132,191	187,631
Manitoba	164,195	154,581	9,614
Saskatchewan	157,548	160,705	(3,157)
Alberta	442,882	427,333	15,549
British Columbia	652,787	632,056	20,731
Total provinces	4,228,609	3,989,376	239,233
Northwest Territories	13,976	12,004	1,972
Yukon Territory	3,115		3,115
Total	4,245,700	4,001,380	244,320

The Canada Assistance Plan Act authorizes the government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

(1) The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for Special Welfare programs of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

	1987-88	1986-87
	(in thousands of dollars)	
Cash payments	1,100,747	1,107,757
5 tax abatement units (estimated value)	480,245	438,040
	1,580,992	1,545,797

APPENDIX 4

Details of New Horizons Payments (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Year ended March 31, 1988		Year ended March 31, 1987	
	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	36	159	41	209
Prince Edward Island	21	64	20	65
Nova Scotia	80	358	87	394
New Brunswick	66	288	80	309
Quebec	587	2,209	636	2,429
Ontario	557	3,097	565	3,582
Manitoba	83	438	74	495
Saskatchewan	122	410	156	489
Alberta	108	584	134	739
British Columbia	192	1,129	234	1,257
Total provinces	1,852	8,736	2,027	9,968
Northwest Territories		6	2	15
Total	1,852	8,742	2,029	9,983

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished by providing professional assistance and financial contributions to help groups of seniors to plan and develop projects in keeping with their interests and talents. These projects help participating seniors to remain socially active and provide them with an opportunity to become involved in community service projects which help many seniors to prolong an independent life-style.

APPENDIX 5

Summary of payments under the Family Allowances Act (National Health and Welfare)

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1988	3,666	6,597	2,564
1987	3,659	6,592	2,534
1986	3,645	6,585	2,501
1985	3,635	6,586	2,418
1984	3,638	6,622	2,326

Federal Family Allowances are paid in respect of dependent children under age 18. Although payment is normally made to the mother, it may be made to any person who has assumed responsibility for the maintenance of the child. Special Allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year based on increases in the Consumer Price Index in excess of 3%. The federal monthly rate of family allowances per child was $31.93 in 1987 and $32.38 in 1988. Special allowances were $47.64 a month in 1987 and $48.31 in 1988.

A provincial government may request the federal government to vary the federal family allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province for a specific four year period is equal to the average monthly federal rate over the same period. The provinces of Alberta and Quebec have exercised this option.

In March 1988, there were 3,666,262 families and agencies receiving an average of $59.05 on behalf of 6,596,745 eligible children.

Child Tax Credit is an income-tested benefit designed to assist low and middle income families with children. The basic amount of 1987 Child Tax Credit was $489.00 per child. The total credit payable was reduced by 5% of net family income above $23,760. Payments applicable to taxation years 1985, 1986 and 1987 made from April 1, 1987 to March 31, 1988 amounted to $19,516,236, $1,052,753,957 and $565,537,991 respectively, a total of $1,637,808,184.

Details of payments under the Family Allowances Act (National Health and Welfare)
(all figures in thousands)

Provinces and territories	Year ended March 31, 1988			Year ended March 31, 1987		
	Number of families	Number of children	Payments	Number of families	Number of children	Payments
Newfoundland	95	175	68,622	96	180	69,853
Prince Edward Island	19	36	13,787	19	36	13,692
Nova Scotia	129	229	88,918	129	231	88,625
New Brunswick	109	195	75,983	110	198	76,251
Quebec	938	1,615	627,776	940	1,623	624,879
Ontario	1,301	2,329	904,375	1,289	2,306	884,983
Manitoba	154	291	113,334	154	292	111,916
Saskatchewan	146	293	114,065	148	295	113,098
Alberta	356	674	263,121	358	676	261,353
British Columbia	405	733	283,457	403	728	279,025
Total provinces	3,652	6,570	2,553,438	3,646	6,565	2,523,675
Northwest Territories	10	20	7,993	9	20	7,944
Yukon Territory	4	7	2,922	4	7	2,801
Total	3,666	6,597	2,564,353	3,659	6,592	2,534,420

APPENDIX 6

Summary of payments under the Old Age Security Act (National Health and Welfare)
(in millions of dollars)

	Year ended March 31				
	1988	1987	1986	1985	1984
Old Age Security Pension (OAS)	10,248	9,520	8,858	8,216	7,649
Guaranteed Income Supplement (GIS)	3,618	3,452	3,319	2,953	2,524
Spouse's Allowance (SPA)	483	473	348	249	233
	14,349	13,445	12,525	11,418	10,406

A full or partial basic Old Age Security pension is payable at age 65 or later to everyone who has met certain residence requirements.

A Guaranteed Income Supplement is an additional amount payable to pensioners who have little or no other income apart from the Old Age Security pension. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, each is considered to have one half of their combined income.

Spouse's Allowance is payable to the spouse of a pensioner if the spouse is age 60 to 64 and to widows and widowers aged 60 to 64. All recipients must meet certain residence requirements. Entitlement is based on income.

All benefits under the Old Age Security program are subject to change in January, April, July and October of each year based on increases in the Consumer Price Index.

The benefits in effect as at April 1, 1988 were as follows:

Monthly benefits	$
OAS (basic)	313.15
GIS (maximum)	
Single person or a married person whose spouse is not in receipt of OAS or SPA	372.16
Married couple, both pensioners—Each	242.39
Spouse's Allowance (maximum)	555.54
Widowed recipients	613.33

In March 1988, there were 2,835,107 old age security pensioners, of whom 1,356,672 or 48% were also receiving a supplement; the average supplement paid was $228.33. In addition, there were 140,159 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowances benefit was $295.76.

Details of payments under the Old Age Security Act (National Health and Welfare)
(all figures in thousands)

	Year ended March 31, 1988		Year ended March 31, 1987	
Provinces and territories	Number of recipients*	Payments**	Number of recipients*	Payments**
Newfoundland	58	334,724	57	316,218
Prince Edward Island	17	95,435	17	91,235
Nova Scotia	114	595,839	112	565,935
New Brunswick	89	470,409	87	444,767
Quebec	730	3,741,001	710	3,504,897
Ontario	1,081	4,922,720	1,050	4,603,570
Manitoba	144	702,129	142	665,395
Saskatchewan	138	675,891	136	639,460
Alberta	208	993,818	201	923,892
British Columbia	377	1,744,554	365	1,625,943
Total provinces	2,956	14,276,520	2,877	13,381,312
Northwest Territories	2	10,273	1	9,691
Yukon Territory	1	5,065	1	4,645
International	16	56,888	13	49,014
Total	2,975	14,348,746	2,892	13,444,662

* Includes recipients of Spouse's Allowance.
** Includes Old Age Security, Guaranteed Income Supplement and Spouse's Allowance.

APPENDIX 7

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 (Secretary of State)
(in thousands of dollars)

Provinces and territories	Post-secondary education cash payments	Equalized tax transfer for post-secondary education			Total cash and tax contribution
		Tax transfer	Associated equalization	Total	
Newfoundland	59,547	26,828	24,012	50,840	110,387
Prince Edward Island	13,516	6,614	4,776	11,390	24,906
Nova Scotia	92,668	58,202	20,438	78,640	171,308
New Brunswick	74,393	41,979	21,754	63,733	138,126
Quebec	391,056	765,645	90,866	856,511	1,247,567
Ontario	815,699	963,310		963,310	1,779,009
Manitoba	113,667	77,950	18,593	96,543	210,210
Saskatchewan	107,518	69,597	21,131	90,728	198,246
Alberta	243,012	253,818		253,818	496,830
British Columbia	321,192	258,552		258,552	579,744
Total provinces	2,232,268	2,522,495	201,570	2,724,065	4,956,333
Northwest Territoires	6,616	4,980		4,980	11,596
Yukon Territory	2,980	2,230		2,230	5,210
Total	2,241,864	2,529,705	201,570	2,731,275	4,973,139

Federal contributions in respect of post-secondary education are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. Total entitlements for each province are based on a per capita amount prescribed in legislation. The amount is escalated annually in line with the growth of the gross national product and population. The tax contribution is the current value of a legislatively prescribed number of tax points (and the fiscal equalization associated with them). Cash payments are the difference between total entitlements and the tax contribution plus adjustments related to prior years payments. The equalization associated with the tax transfer is paid under the fiscal equalization program administered by the Department of Finance. The amount of these cash and tax transfers in 1987-88 is shown above.

SECTION 8

1987-88
PUBLIC ACCOUNTS

Public Debt Charges

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Public debt charges

Public debt charges include interest on unmatured debt (including Treasury bills and Canada bills), on specified purpose accounts and on other accounts, cost of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal[1]	Amount expended in 1987-88[2]
	%	$	$
UNMATURED DEBT—			
Marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,649,802
T 15—1956-96/98 (conversion loan)	3¼	197,045,000	7,388,305
AT 21—1963-88	5	100,000,000	5,010,293
CT 9—1964-88	5	50,000,000	1,255,146
CT 12—1964/65-90	5¼	225,000,000	11,836,816
F 6—1966/67-92	5¾	225,000,000	12,934,596
F 12—1967-90	5¼	125,000,000	6,576,009
F 23—1967-94	6¼	125,000	1,257,829
F 33—1968-95	6½	100,000,000	6,513,380
F 61—1971-89	6¾	150,000,000	10,149,330
F 79—1980-87 (matured Dec 1, 1987)	8		376
F 85—1974/75/76/77-94	9½	727,545,000	69,259,055
F 97—1975/76-95	10	690,625,000	69,204,668
J 2—1976/78-2001	9½	1,379,000,000	131,274,679
J 7—1977-2002	8¾	240,000,000	21,048,260
J 9—1977/78-97	9¼	984,000,000	91,207,368
J 11—1977-87 (matured July 1, 1987)	8¼		11,095,120
J 13—1977-99	9	592,750,000	53,457,318
J 15—1978-88 (matured Feb 1, 1988)	8¾		9,199,486
J 18—1978-2003	9½	751,500,000	71,539,464
J 22—1978-2000	9¾	537,500,000	52,514,130
J 24—1979-2004	10¼	2,200,000,000	226,018,216
J 25—1979-2002	10	1,850,000,000	185,380,829
J 26—1979/85-89	10	450,000,000	45,092,634
J 29—1979/80/83-89	10½	775,000,000	81,542,513
J 30—1979/87-2004	10½	875,000,000	71,574,745
J 33—1979/80/83/84-89	11¼	1,075,000,000	121,186,454
J 34—1979/80/83-2002	11¼	1,625,000,000	183,188,826
J 35—1980/83-2003	11¾	2,700,000,000	317,979,065
J 38—1980-90	13¼	839,453,000	115,410,963
J 39—1980/81/82-2000	13¾	1,050,000,000	144,357,708
J 41—1980-90	13	1,784,422,000	232,452,389
J 42—1980/81-2001	13	1,325,000,000	172,604,583
J 49—1980-90	12½	22,539,000	2,823,175
J 53—1980-99	13½	400,000,000	54,111,161
J 56—1981-91	12½	718,974,000	90,078,282
J 58—1981-89	13¾	442,320,000	60,958,767
J 60—1981-90	13¼	592,912,000	78,741,379
J 62—1981-91	14½	490,857,000	71,320,780
J 65—1981-93	15¼	895,006,000	136,769,381
J 66—1981-2001	15¼	425,000,000	67,091,327
J 69—1981-93	14¾	445,459,000	65,840,951
J 70—1981-2000	15	175,000,000	26,304,233
J 73—1981-91	18	392,685,000	70,828,804
J 76—1982-92	15½	1,246,186,000	193,602,724
J 79—1982-2002	15½	350,000,000	54,243,503
J 81—1982-87 (matured June 1, 1987)	14¾		6,314,212
J 82—1982-92	15	200,000,000	30,061,756

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1987-88[2]
	%	$	$
J 84—1982-87 (matured July 1, 1987)	15		
J 85—1982-92	15	398,789,000	59,988,468
J 87—1982-87 (matured Sept 1, 1987)	14¼		
J 88—1982-92	14¼	648,917,000	92,514,386
J 90—1982-87 (matured Oct 15, 1987)	13		31,734,247
J 91—1982-92	13½	400,000,000	54,111,161
J 92—1982/84-87 (matured Nov 15, 1987)	12		35,761,644
J 93—1982-92	12¾	500,000,000	63,881,232
J 95—1982/83-92	11¾	2,050,000,000	241,370,850
J 96—1982/83/84-87 (matured Dec 15, 1987)	11		70,249,315
J 98—1983-88 (matured Feb 1, 1988)	10¼		43,106,164
J 99—1983-93	11¼	1,850,000,000	208,603,287
H 2—1983/85-88 (matured Mar 15, 1988)	10½		87,847,603
H 3—1983/87-93	10¾	1,550,000,000	134,718,004
H 5—1983/85-90	10¾	550,000,000	59,111,722
H 6—1983/85-2005	12¼	1,375,000,000	168,399,674
H 8—1983/84-93	11¾	1,025,000,000	120,685,425
H 9—1983/84-2005	12	1,775,000,000	212,952,167
H 11—1983/85-88	10¾	825,000,000	88,870,067
H 12—1983/84-93	11½	850,000,000	97,951,222
H 15—1984-89	11	200,000,000	22,052,863
H 17—1984/85-94	12	700,000,000	83,981,136
H 18—1984/85-2006	12½	975,000,000	121,847,631
H 20—1984-89	12½	575,000,000	71,866,392
H 21—1984-94	13	1,025,000,000	133,524,300
H 22—1984-2004	13½	550,000,000	74,402,846
H 23—1984-87 (matured May 1, 1987)	12¼		7,089,897
H 24—1984-89	13¼	525,000,000	69,705,697
H 25—1984-94	13¾	1,200,000,000	165,339,659
H 26—1984-2006	14	1,025,000,000	143,795,400
H 27—1984-87 (matured June 1, 1987)	13		8,347,603
H 29—1984-94	13½	250,000,000	33,823,265
H 30—1984-2007	13¾	325,000,000	44,677,465
H 31—1984-87 (matured Sept 1, 1987)	13½		8,460,616
H 32—1984-89	13½	150,000,000	20,291,837
H 36—1984-2007	13	700,000,000	91,187,327
H 39—1984-94	12¾	475,000,000	60,687,170
H 40—1984-89	12¼	325,000,000	39,894,456
H 41—1984-2008	12¾	750,000,000	95,603,526
H 42—1984-94	12½	900,000,000	112,731,585
H 43—1984/85-90	12	400,000,000	48,110,308
H 44—1984/85-95	12¼	725,000,000	89,016,598
H 45—1984/85-88 (matured Feb 1, 1988)	11¾		34,590,068
H 47—1984-91	11½	225,000,000	25,928,265
H 48—1984-95	11¾	475,000,000	55,799,966
H 49—1985-89	10¾	350,000,000	37,702,452
H 51—1985-95	11½	375,000,000	43,224,105
H 52—1985-2008	11¾	725,000,000	85,362,862
H 54—1985-95	11¼	1,350,000,000	152,187,640
H 56—1985-90	11¾	150,000,000	17,661,282
H 57—1985-91	11	425,000,000	46,846,237
H 58—1985-2009	11½	400,000,000	46,071,862
H 59—1985-87 (matured June 6, 1987)	10		8,321,918
H 61—1985/87-92	10¼	1,600,000,000	119,904,552
H 62—1985-95	10½	1,850,000,000	194,649,871
H 63—1985-2009	10¾	1,000,000,000	107,721,293
H 64—1985-88	10	625,000,000	57,320,439
H 65—1985-90	10½	1,100,000,000	115,737,761
H 66—1985-87 (matured Sept 6, 1987)	9¾		21,035,959

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1987-88[2]
	%	$	$
H 67—1985-95	10¼	950,000,000	102,335,228
H 68—1985/87-2009	11	925,000,000	84,012,881
H 69—1985/86-88	9¼	475,000,000	46,407,836
H 70—1985/87-90	10¼	575,000,000	47,910,195
H 71—1985-87 (matured Dec 6, 1987)	9¼		31,678,082
H 72—1985/86-89	9¼	275,000,000	25,489,864
H 73—1985/86/88-91	9¼	725,000,000	53,498,724
H 74—1985/87/88-2008	10	900,000,000	51,222,940
H 75—1986/87-91	9¼	825,000,000	66,766,097
H 76—1986/87-96	10¼	825,000,000	50,195,479
H 77—1986-90	10	500,000,000	50,124,261
H 78—1986-88 (matured Mar 6, 1988)	9¼		49,952,055
H 79—1986-2010	9¼	325,000,000	31,680,384
H 80—1986/87/88-96	9¼	2,000,000,000	123,111,223
H 81—1986/87-2010	9½	650,000,000	54,052,628
H 82—1986-89	8½	1,175,000,000	100,081,344
H 83—1986-91	8½	1,700,000,000	136,880,732
H 84—1986/87-96	8¾	2,175,000,000	190,217,964
H 85—1986-2010	8¾	325,000,000	28,496,040
H 86—1986-88	8½	550,000,000	46,846,237
H 87—1986/87/88-2011	9	1,975,000,000	145,106,658
H 88—1986/87-90	9	1,025,000,000	75,053,778
H 89—1986/87-91	8¾	1,850,000,000	156,664,561
H 90—1986-88	8¼	550,000,000	48,115,634
H 91—1986-88	8½	600,000,000	51,104,985
H 93—1986-94	8¼	250,000,000	21,925,270
H 94—1987-92	8½	1,025,000,000	76,759,872
H 95—1987-90	8	600,000,000	47,901,884
H 96—1987-94	8¼	800,000,000	65,985,157
H 97—1987-97	8¼	1,125,000,000	92,791,623
H 98—1987-2011	8½	750,000,000	63,793,899
H 99—1987-89	8	600,000,000	47,990,658
A 1—1987-92	7¾	600,000,000	46,532,033
A 2—1987-90	7½	500,000,000	35,788,236
A 3—1987-94	7¾	400,000,000	29,580,999
A 4—1987-92	9¼	1,125,000,000	74,319,527
A 5—1987-89	9	550,000,000	40,447,788
A 6—1987/88-94	9¼	1,050,000,000	62,846,521
A 7—1987/88-91	9	1,000,000,000	35,486,638
A 8—1987/88-97	9¾	1,575,000,000	65,113,540
A 9—1987-89	9¾	550,000,000	30,475,410
A 10—1987-98	10¾	250,000,000	12,366,650
A 11—1987-89	9¼	500,000,000	14,667,125
A 12—1988-95	10	450,000,000	10,592,640
A 13—1988-93	8¾	1,075,000,000	7,521,797
A 14—1988-90	8¾	550,000,000	3,287,227
Discounts or premiums			118,910,440
Commissions			32,536,673
		103,898,609,000	*11,023,238,954*
Payable in foreign currencies—			
United States dollars[3]—			
1962-87	5		1,547,402
1968-88	6⅞	123,490,000	8,952,052
1978-98	8⅜	308,725,000	27,445,828
1978-98	9¼	432,215,000	41,433,381
1985-89	9¼	555,705,000	40,924,989[4]
1985-95	10⅛	555,705,000	40,678,799[4]
1985-95	10	617,450,000	42,460,299[4]
1986-96	9	1,234,900,000	113,692,925
		3,828,190,000	*317,135,675*
Deutsche marks[5]—			
1982-89	8½	148,920,000	13,168,795
Swiss francs[6]—			
1979-89	3⅜	227,883,600	8,280,246
1984-92	5¼	180,860,000	10,113,907
		408,743,600	*18,394,153*

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1987-88[2]
	%	$	$
Japanese yen[7]—			
1986-91	6⅛	506,117,047	34,594,070[4]
1987-92	4⅜	687,040,081	37,760,204[4]
1986-93	5⅜	744,018,368	41,155,679[4]
		1,937,175,496	*113,509,953*
		6,323,029,096	***462,208,576***
		110,221,638,096	11,485,447,530
Canada savings bonds—			
S 35—1980-87 (matured Nov 1, 1987)	10½		110,438,025
S 36—1981-88	10½	6,484,831,100	932,598,775
S 37—1982-89	8½-9	5,211,819,900	547,874,176
S 38—1983-90	7¾-9	5,292,971,200	509,002,084
S 39—1984-91	7¾-9	6,179,803,600	583,608,596
S 40—1985-92	7¾-9	7,868,139,400	723,408,493
S 41—1986-93	7¾-9	5,635,008,800	548,032,265
S 42—1987-88	9	16,650,923,809	606,324,939
Commissions			137,738,059
		53,323,497,809	4,699,025,412
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	various	2,491,847,000[8]	233,091,892
Treasury bills—			
Unamortized balance carried forward at March 31, 1987			1,507,549,231
Amortization of discount on 1987-88 issues		81,050,000,000	4,930,285,365
		81,050,000,000	6,437,834,596
Notes and loans—			
Payable in foreign currencies—			
United States dollars[3]—			
Debts assumed from Canadair Financial Corporation Inc. (now called Cartierville Financial Corporation Inc.)	various	253,154,500	38,657,356
1982-87 (matured June 16, 1987)	14⅜		33,411,693
1983-88	10⅞	617,450,000	69,980,565
1985-90	11½	617,450,000	41,952,350[4]
		1,488,054,500	*184,001,964*
Swiss francs[6]—			
1984-87	4⅞		9,222,525
1984-89	5⅜	271,290,000	15,982,120
1984-90	5⅛	180,860,000	9,749,413
		452,150,000	*34,954,058*
Japanese yen[7]—			
1984-92	7.9	1,191,720,000	90,622,692
1985-93	7	794,480,000	55,779,158
		1,986,200,000	*146,401,850*
		3,926,404,500	365,357,872
Canada bills—			
Unamortized balance carried forward at March 31, 1987			7,247,056
Amortization of discount on 1987-88 issues		1,044,542,635	86,876,603
		1,044,542,635	94,123,659
Servicing costs and costs of issuing new loans			49,851,665
Total public debt charges related to unmatured debt		**252,057,930,040**	**23,364,732,626**

Public debt charges—*Continued*

	Rate of Interest	Amount of principal[1]	Amount expended in 1987-88[2]
	%	$	$
SPECIFIED PURPOSE ACCOUNTS—			
Canada Pension Plan Account	various	36,021,075,899	184,027,616
Public Service Superannuation Account	various	27,609,499,885	2,774,885,738
Canadian Forces Superannuation Account	various	17,801,685,597	1,785,675,790
Royal Canadian Mounted Police Superannuation Account	various	2,757,745,978	271,063,736
Supplementary Retirement Benefits Account	various	3,134,849,036	264,407,904
Canadian Forces	various	783,886,000	66,801,215
Diplomatic Services	various		–1,989
Judges	various		826,580
Lieutenant-Governors	various		9,105
Government Annuities Account	various	987,438,381	67,808,490
Deposit accounts—			
St. Lawrence Seaway Authority	various	13,000,000	1,549,850
Indian savings accounts	various	140,406,269	12,412,377
Harbourfront capital account	various	9,631,931	319,985
Contractors' security deposits	various	23,606,568	1,892,399
Bids deposit account	various		155,125
Trust accounts—			
National Museums of Canada—Trust account	various	1,403,648	72,821
Mackenzie King trust account	various	276,944	22,230
National Battlefields Commission—Trust fund	various	140,806	13,195
Common school funds—			
Ontario	5	1,502,256[9]	76,662
Quebec	5	1,175,515[9]	57,226
Foreign claims fund	various	144,027	10,493
Halifax 1917 explosion pension account	various	769,491	55,255
Indian band funds	various	847,958,864	81,593,100
Indian estate accounts	various	18,467,101	2,576,052
Federal Court special account	various	10,151,481	617,863
Donations for research	various	52,989	2,989
Dyskinesia and torticollis research	various	83,691	6,059
Farquharson scholarships	various	9,066	710
Claudia de Hueck trust fund	various	373,969	26,785
Natural Sciences and Engineering Research Council—			
Trust fund	various	449,508	36,445
Sir William Stephenson Academy—			
Meritorious graduate awards	various	12,444	886
Scholastic awards	various	16,294	1,204
Inmates' trust fund	various	4,558,464	126,769
Royal Canadian Mounted Police—Benefit fund	various	2,118,630	153,190
Army benevolent fund	various	850,660	60,457
Canadian Forces personnel assistance fund	various		178
Ste-Anne's Hospital	various	2,407,828	85,093
Estates fund	various	1,136,149	76,064
Veterans administration and welfare trust fund	various	723,112	76,077
Insurance and death benefit accounts—			
Regular forces death benefit account	various	85,236,692	8,372,387
Maritime pollution claims fund	various	136,160,965	11,924,282
Public Service death benefit account	various	447,950,192	43,071,931
Pension accounts—			
Annuities agents' pension account	various	29,601	1,381
Members of Parliament retiring allowances account	various	28,779,384	2,957,203
Royal Canadian Mounted Police—			
Dependants' pension fund	various	16,780,621	1,724,063
Other accounts—			
Cost recoverable technical assistance program	various	327,170	10,824
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	270,546	20,875
Trust fund	various	5,708	537
Total public debt charges related to specified purpose accounts		**90,893,149,360**	**5,585,665,207**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—			
Unemployment Insurance Account	various		4,039,501
Western Grain Stabilization Account	various		100,709
Agricultural Commodities Stabilization Accounts	various		5,828,365
Total public debt charges related to consolidated specified purpose accounts			**9,968,575**

Public debt charges—*Concluded*

	Rate of Interest	Amount of principal[1]	Amount expended in 1987-88[2]
	%	$	$
OTHER ACCOUNTS—			
Allocation of Special Drawing Rights of the International Monetary Fund	various		79,311,157
Total public debt related to other accounts			**79,311,157**
TOTAL PUBLIC DEBT CHARGES		**342,951,079,400**	**29,039,677,565**
Summary—			
Interest			22,168,682,473
Discount on Treasury bills			6,437,834,596
Discounts or premiums			118,910,440
Commissions			170,274,732
Servicing costs and costs of issuing new loans			49,851,665
Discounts on Canada bills			94,123,659
			29,039,677,565

(1) For unmatured debt, the amount of principal represents the closing balance as at March 31, 1988. For the specified purpose accounts and the other accounts, the amount of principal represents the net closing balance as at March 31, 1988.
(2) Amounts reported in this column represent interest (i.e. interest on unmatured debt (including Treasury bill and Canada bill discounts), on specified purpose accounts and on other accounts) unless otherwise indicated.
(3) Converted to $1 US = $1.2349 Canadian.
(4) These amounts include charges and receipts for swap agreements which correspond to these debt issues.
(5) Converted to 1 DM = $.7446 Canadian.
(6) Converted to 1 SF = $.9043 Canadian.
(7) Converted to 1 Y = $.009931 Canadian.
(8) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance.
(9) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

SECTION 9

1987-88
PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

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Payments of damage claims	9.2
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Payments of damage claims

This statement provides, by ministry and program, details for all payments of damage claims of $1,000 or over. Payments of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims. A damage claim is a claim for damages for which the Crown was liable under the Crown Liability Act.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
AGRI-FOOD PROGRAM	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Wellington Insurance Company	1,016
English and American Insurance Company Ltd	10,783
Co-operators General	1,412
Gillissie D	21,500
Manitoba Public Insurance Corporation	1,020
Manitoba Public Insurance Corporation	2,630
Manitoba Public Insurance Corporation	1,902
Authority—Ministerial	
Damages to personal property arising from an accident involving a Crown vehicle—	
General Accident Insurance	1,400
Insurance Corporation of British Columbia	4,782
Damage to natural gas pipeline from construction operations—	
Consolidated Pipeline Company	17,374
Damage to ditch backslope caused by surface runoff and infiltration from the reservoir constructed by Prairie-Farm Rehabilitation Administration (PFRA) under the Canada/Manitoba Interim Subsidiary Agreement—	
Manitoba Department of Highways and Transportation	3,780
Erosion damage to land caused by the failure of a PFRA designed and assisted structure to contain spring runoff—	
Saskatchewan Government Insurance	1,200
Damage to the community water supply caused by defective pumps—	
Village of Foremost	1,635
Accidents involving a Crown vehicle—	
Saskatchewan Government Insurance — $ 1,792	
Thom C — 500	2,292
	72,726
CANADIAN FORESTRY SERVICE PROGRAM	
Authority—Ministerial	
Accidents involving a Crown vehicle—	
Allstate Insurance Company	3,477
Berry A P	1,296
Insurance Corporation of BC	2,098
Claims under $1,000 (52)	19,736
	26,607
GRAINS AND OILSEEDS PROGRAM	
Authority—Department of Justice	
Settlement of claim in which liability was denied—	
Pitblado and Hoskin-Glen Allan Howarth	*16,150*
	115,483
COMMUNICATIONS	
Department	
Authority—Departmental	
Damage AES Rental Laser Printer—	
AES Data Inc.	2,409
Vehicle Accident Departmental vehicle—	
Thomas A.	1,083
Claim under $1,000 (1)	304
	3,796

Particulars and payee	Amount
	$
National Archives of Canada	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Kennedy, Sweet, Shouldyce and White	42,000
Evergreen Rehabilitation Services	3,948
Claims under $1,000 (4)	1,329
Authority—Ministerial	
Accidents involving a Crown vehicle—	
Guardian Insurance Co of Canada	1,708
Smith Malita	1,530
Claims under $1,000 (2)	271
	50,786
National Film Board	
Authority—Department of Justice	
Settlement of claim for damages to property during location shooting—	
Pearl Chin-Yip	1,020
Settlement of claim for damages resulting from early termination of contract—	
Gresko R	1,025
Claims under $1,000 (4)	1,228
	3,273
	57,855
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Department of Justice	
Settlement as a result of a vehicle accident—	
Kafka E J	2,139
State and Garman in trust	2,500
Charron D	2,453
Economic Mutual Ins Co	1,128
Claims under $1,000 (18)	6,380
	14,600
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Authority—Deputy Minister/Chairman	
Damage incurred to private motor vehicle by Government employee while driving Government vehicle—	
Sheppard G B	2,104
Claims under $1,000(5)	1,903
	4,007
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Ministerial	
Compensation for loss of wages resulting from the removal of his name from an existing CR-3 eligible list—	
Parmar N	3,130[1]
Decision of the Supreme Court—	
Doré C	2,809
Decision of the Human Rights Tribunal—	
Morisette J	1,500
Agreement between two parties—	
Ferron M	15,000

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Out of court settlement for unemployment insurance claim—	
Turcotte J Y	3,000
Motor vehicle accident—	
Leadbetter T	1,400
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Imperial Parking Ltd	1,308
Claims under $1,000 (9)	1,682
	29,829
IMMIGRATION PROGRAM	
Authority—Ministerial	
Motor vehicle accident—	
Vesterfelt W R	1,650
Motor vehicle accident—	
Vanveller H	1,296
Claims under $1,000 (5)	1,058
	4,004
	37,840
ENERGY, MINES AND RESOURCES	
Department	
MINERALS AND EARTH SCIENCES PROGRAM	
Claim under $1,000 (1)	*759*
Atomic Energy Control Board	
Authority—Department of Justice	
Supreme Court of Ontario judgement on damages for purchase of property which contained radioactively contaminated soil—	
Sevidal, Soliman and Sevidal, Eleanor	57,322
Claim under $1,000 (1)	101
	57,423
	58,182
ENVIRONMENT	
Department	
ADMINISTRATION PROGRAM	
Claim under $1,000 (1)	*416*
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Insurance Corporation of British Columbia	1,919
Mulanchuk S K	2,041
Percy A M	1,114
Wharton Enterprises	1,405
Claims under $1,000 (7)	3,979
	10,458
PARKS PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Bondi R	1,299
Clapp H and D	
Zurich Insurance Company	1,029
Clarke H J	45,223
Cosby R	
Western Union Insurance Co	11,000
Greyhound Lines of Canada	5,510
Kuny B	1,568
Marshall D	
Motor City Ltd	1,172
Reynolds W	1,628
West R G	1,132
Damages to a boat on the Big Chute Marine Railway—	
Scott A	2,514
Property damage to residence due to flooding—	
Kowalewich C	5,496
Authority—Ministerial	
Accidents involving Crown vehicles—	
Budget Rent-A-Car	1,602
Eder M	3,429
Helset P A	
Insurance Corporation of BC	1,082
Accidents involving rented vehicles—	
Calmont Leasing	1,338
Calmont Leasing	1,610
Claims under $1,000 (63)	30,740
	117,372
	128,246
EXTERNAL AFFAIRS	
Department	
Authority—Ministerial	
Damage to personal property caused by a glass aquarium—	
Simard A S	1,591
Claims under $1,000 (5)	2,948
	4,539
FINANCE	
Department	
FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Claims under $1,000 (3)	381
FISHERIES AND OCEANS	
Department	
Authority—Ministerial	
Accidents involving Crown vehicles—	
Atlantic Insurance Co	1,981
Bryce M	1,785
Bryne, Riordan, McGinley, Lenihan, Theriault, in trust	10,786
Cirko M	5,000
City of Halifax	2,156
Dietterle R	1,106
Grewal S and Changaula A	12,520
Hancock D	1,771
Kimmel Z	4,024
Laframboise Plumbing and Heating Ltd	1,746
MacCormick N	1,173
Paisley M	1,500
Ronson E	6,562
Wilks J	9,500
Zurich Compagnie d'Assurances	1,300
Property damage and/or loss—	
Adams R	1,050
Penny W	1,165
Loss of personal effects—	
Hendrickson L	1,258
Loss of commercial fishing licence—	
Haldane M	4,500
Damage to cable and poles—	
Baron Moving and Warehousing (Canada) Ltd	2,049
Damages for remarks made on the news media—	
International Fund for Animal Welfare Inc	20,000
Claims under $1,000 (57)	23,538
	116,470

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
GOVERNOR GENERAL	
Department	
Claim under $1,000 (1)	533
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Department of Justice	
Settlement as a result of accidents involving Crown vehicles—	
Berthelot T	2,171
Insurance Corporation of British Columbia	1,705
Ladouceur P	1,200
Manitoba Public Insurance	3,429
Authority—TB 807862	
Compensation for the former Inuit residents of Port Burwell—	
Makivik Corporation	2,500,000(1)
Authority—Award T-3340-81	
Damages, pre-judgement and post judgement interest costs and disbursements—	
Kaufman, Cassidy in trust	105,052
Claims under $1,000 (11)	5,311
	2,618,868
NORTHERN AFFAIRS PROGRAM	
Authority—P C 1987-6/1598	
Cost incurred in respect of the Yukon-Northwest Territories boundaries definition—	
Canada Tungsten Mining Corporation Ltd	99,819(1)
Claims under $1,000 (3)	378
	100,197
	2,719,065
JUSTICE	
Department	
Claim under $1,000 (1)	200
NATIONAL DEFENCE	
Department	
Authority—TB 694982	
Settlement of a claim as a result of an accident involving a departmental vehicle—	
Allstate	1,600
Atkins	1,344
Belko Auto Body Ltd	6,050
Bihan M Y	2,665
Briand's Cabs	8,498
Brown	1,265
Canpac Installation (83) Ltd	2,210
Carneiro Carlos	1,500
Collins Leon Trucking Ltd	1,000
Les Cooperants	2,667
Corporation of Town of Brighton	1,131
Cushy	1,434
Assurances Desjardins	1,015
Deware	2,664
Diamond D	1,414
Diamond D	2,333
Drowe	4,302
Dunster K L	1,159
Eaton La Baie Assurance	1,287
Edgar D	2,565
Exercise Nez-Rouge	12,803
Forrest R H	4,275
Gaum E	1,678
Gosselin	1,453
Goyette	2,112
Groupe Commerce	5,025
Hatfield S	2,000
Hempter	3,173
Hicks C	12,850
Houle	3,177
ICG Liquid Gas Ltd	15,442
Irwin	5,399
Jamieson, Jerry and Darren	3,136
Kerr	5,158
Lamrock K	2,464
Laurentienne Generale	1,017
Lefebvre G	1,331
Lesterante	1,617
Lloyds and Lemieux J A	3,364
L'optimum Assurance	6,029
Losier R	1,011
McLaughlin L D	1,046
McLaughlin	2,579
McMullin	1,849
MacKinnon	1,560
Martell M C	1,245
Maruschak D	1,242
Mausschatti	2,651
Michel Cormier and Garage Desrochers	2,198
Miller	1,082
Miller T W	1,131
Ministre Des Finances du Québec	1,461
Murphy G	1,182
Murphy H	1,242
Ostrowski G	4,359
Ouellette J P E	1,478
La Personnelle	1,309
Pineau	3,415
Plante	1,636
Pouliot Assurance Inc	1,269
Province Unies	2,483
La Prudentielle	1,034
Purdy	1,563
L'assurance Royale	1,092
Demers R	1,051
Sanderson R P	1,031
Starchuk, John and Nellie	2,227
Stoffels M J	5,000
Thomas	1,501
Thompson and Sons Ltd	2,902
Tilitsky R	4,528
Traders Generale	2,577
Slyke V	1,625
Walsh A F	1,706
Westinghouse Canada Inc	1,904
Settlement of a claim as a result of an accident involving a departmental vehicle, causing bodily injuries to N Ghakaksaz—	
James Allister McCulloch in trust	9,800
Settlement of a claim as a result of an accident involving a departmental helicopter re China Town Co Ltd—	
Golberg, McDonald in trust	3,000
Authority—TB 806461	
Settlement of a claim as a result of an accident involving a departmental vehicle re L Roberts, C Roberts and S Boychuk—	
Nickerson, Roberts and Hilborn in trust	613,587
Authority—TB 694982	
Settlement of a claim as a result of an accident involving a department vehicle, causing injuries to M Ippolito and family—	
Turkstra, Massa in trust	65,433

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Authority—TB 807092	
Settlement of a claim as a result of an accident involving a departmental vehicle and K and D Robbins—	
Kowalski and Thomas in trust	64,040
Authority—TB 694982	
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by—	
Amyott W	
Aetna Canada	3,043
Briard A	
Allstate Insurance Co.	6,486
Grant J	
Allstate Insurance Co	2,593
Luciani Mr	
Allstate Insurance Co	1,077
Schwartz G	
Allstate Insurance Co	4,122
Simard A	
Allstate Insurance Co	4,737
Simon J	
Allstate Insurance Co	2,511
Adair T	
Boylan, Preston, Willis and Leitch in trust	35,625
Collins L	
Brennan and McBride Insurance Adjusters Ltd	2,428
Sousa V	
Brown Beattie O'Donovan Dillon, King and Hutton in trust	87,048
Halfield E	
Canadian Home Insurance Co	1,849
Halls S R	
John Carter in trust	5,465
Caetano C	
The City of Winnipeg	1,769
Brown W	
Commercial Union Canada	2,904
Millman R	
Commercial Union Assurance Co	4,756
Polakis J	
Commercial Union Canada	2,508
Alain R G Marc	
The Co-operators	1,020
Hill Mr	
The Co-operators	6,862
Keeler J	
The Co-operators	2,053
Lelek J	
The Co-operators	1,982
Malcho G	
The Co-operators	1,163
Peever S	
The Co-operators	1,830
Porter J	
The Co-operators	1,456
McCodey R J	
M R Crispin H L Morris in trust	1,066
Viau J M M P	
Crocco, Hunter, Purvis and Depow in trust	2,117
Edith and Leslie Aspin	
Dinning Crawford Vallance Hunter and Loster in trust	33,050
Rich S	
The Dominion of Canada General Insurance Co	2,565
J P Developments Ltd	
Economical Mutual Insurance Co	1,304
Richard L	
Economical Mutual Insurance Co	2,158
Pigeon R	
Federation Insurance Co of Canada	1,710
Famcorp Development	
The General Accident Assurance Co of Canada	18,428
Lavigne S and Dionne G	
General Accident Assurance Co of Canada	1,541
McGill R	
Gore Mutual Insurance Co	2,729
Monache L D	
Gore Mutual Insurance Co	3,624
Frost F	
Green, Spencer in trust	50,236
Rolland L	
Guardian Assurance Co	3,063
Sharp M	
Guardian Insurance of Canada	1,804
Bryant G B	
The Halifax Insurance Co	1,035
Johnston K E	
Home Insurance Co	1,089
Skjeie J S	
Hunter, Jebsen, Clark in trust	14,500
Barraclough B	
Insurance Corporation of British Columbia	2,478
Billy J	
Insurance Corporation of British Columbia	3,744
Fisher R E	
Insurance Corporation of British Columbia	1,197
Industrial Forestry Services Ltd	
Insurance Corporation of British Columbia	1,358
Jang S P and Leung M	
Insurance Corporation of British Columbia	1,364
McDonald J	
Insurance Corporation of British Columbia	1,178
Marbry K	
Insurance Corporation of British Columbia	1,318
Hutton R	
Insurance Corporation of Newfoundland	1,144
MacVicar K	
Khattar and Khattar in trust	9,565
Clowes R	
Rick E Lauder in trust	3,900
Kelly W	
Leonard, Feigman and Associate in trust	84,850
Fillmore J A	
Manitoba Public Insurance Corporation	1,471
McInnis J	
Manitoba Public Insurance Corporation	3,250
Shell K	
Manitoba Public Insurance Corporation	1,136
Swenson C	
Manitoba Public Insurance Corporation	2,556
Walters S	
Manitoba Public Insurance Corporation	3,106
DiLorenzo Mr	
Morris, Hynes and Associates in trust	4,135
Brimblecombe	
Muller Brothers Ltd	3,659
Cragg E	
The Personal Insurance Co of Canada	1,854
Keddy C	
The Personal Insurance Co of Canada	3,622
Stobie D	
La Personnelle Compagnie D'assurance du Canada	1,289
Martin J	
Phoenix Continental Management Ltd	2,032
Jones B	
Pilot Insurance Co	2,702
O'Rourke K	
Prudential of America General Insurance	3,225
Kabir K	
Radnoff, Pearl and Slover in trust	1,881
Bell A	
Royal Insurance Canada	1,133
Boudreau L and E	
Royal Insurance Canada	2,000

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Bourque R	
Royal Insurance Canada	3,557
MacGowan J	
Royal Insurance Canada	1,568
Parks I	
Royal Insurance Canada	1,633
Smeu T	
Safeco Insurance Co	2,979
Young R	
Saskatchewan Insurance Corporation	1,205
Angel B	
Skwark Myers Kussin Weinstein in trust	4,700
Englert P	
State Farm Insurance	2,944
Hughes B	
State Farm Mutual Automobile Insurance Co	5,939
McClary J W	
State Farm Mutual Automobile Insurance Co	4,791
Johnson C	
Traders General Insurance Co	1,040
Pessotti R	
Travellers Canada	1,214
Frissel E	
Wawanesa Mutual Insurance Co	1,547
Klibingaitis D	
Wawanesa Mutual Insurance Co	1,955
Lambert R	
Wawanesa Mutual Insurance Co	1,099
Rosenblath F	
Wawanesa Mutual Insurance Co	1,794
Pilgrim R and M	
Wawanesa Mutual Insurance Co	1,536
Lauzon D	
Wellington Insurance Co	1,903
Desnoyers V	
Yachetti, Lanza and Restivo in trust	79,726
Rosborough D	
Zurich Insurance Co	1,756
Sabourin R	
Zurich Insurance Co	7,252
Saude J F	
Zurich Insurance Co	1,303
Foley G	
Nevers R J	
Allstate	1,350
Lacy N	
Whalen S M	
Guardian Insurance Co of Canada	9,000
Derzaph M	
Derzaph A	
Home Insurance Co	4,407
Roger Cablevision	
Dixon H	
Insurance Corporation of British Columbia	2,500
Petro Canada Inc	
Manion G	
Petro Canada Inc	1,529
Rio Custom Cabinets	
D'attilio J	
Rio Custom Cabinets	1,270
Settlement of a claim for damages to personal effects—	
Aikins G M	1,435
Alie M	3,300
Anido P J	1,245
Arnott N A	1,102
Arvisais J M A	1,923
Asselin D B	1,750
Atlantic Image and Son Inc	1,989
Audet P A	6,641
Bain C E K	3,548
Baines W T	2,635
Bankley B C	1,481
Barclay W L	2,003
Barnes L W	1,723
Bauer D A	3,511
Belisle J L	1,911
Berube S J	1,282
Best F	1,220
Best L V	3,104
Billinghurst K	1,000
Bissonnette R T	2,226
Blyth J D W	3,647
Boermann A	1,004
Boisvert L R	1,651
Boisvert S	24,947
Bonneau A	1,651
Bonner R A	1,866
Boucher F	1,500
Bowen L	1,226
Boyles P L	5,443
Brace L K	5,409
Brenner J S	2,590
Brown A D	2,876
Brown E M	1,401
Bruce R J	2,087
Cady G A	1,321
Campbell C	2,355
Cardinal S	2,118
Carver R E	5,947
Chabot J G N	1,548
Charron D A	3,516
Clark R D	1,610
Clough G M	3,025
Coté J L R	2,405
Couldridge P	1,779
Coupland W J	1,046
Crossley P	2,396
Crowell L B	1,192
Curran J L	2,080
Daoust P R	2,834
Decotret L A	1,105
Dery J A R	6,000
Desilets J C S	1,144
Devries R J	1,992
Dewar A I	1,353
Doran A	1,442
Doucet D A	1,046
Dubeau A	1,200
Duhaime G J	1,015
Duplessis P	3,599
Dymond B C	1,758
Enders D D	1,300
Eng D H T	1,992
Fairbanks W	6,384
Ferland M and Beaudry A	13,234
Fernandes T G	4,883
Fine Art Restorations	3,968
Firth R	1,540
Fisher J R	1,373
Forestell J R	1,696
Fortin J R	1,704
Fournier B	1,765
Fournier D and J	4,276
Gagne J A C	1,918
Gagne R	4,319
Garnhum G W	3,060
Gauthier L A	2,006
Gingras D L	4,639
Harper D C	2,645
Hayes R W	1,077
Hayward R G	1,093
Hawkins B C	1,358
Hickling D B	1,652
Horsten P	1,350

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Huestis D C	1,900
Jacobs K R	1,500
James G P	2,447
Janke M S	1,308
Jobin J I R	4,218
Johnston B	1,181
Jordon A R	1,304
Kennedy H E	5,000
Kimak J P	10,676
King S E	1,389
Klassen J W	1,134
Knopp P	2,049
Kuberski E R	1,587
Lachance B L	1,070
Lachapelle J M J P	1,800
Lacoursiere R P	1,977
Lamothe J L A	1,021
Lang M	1,152
Langdon D A	2,013
Lapointe B J	1,646
Laroche M	1,935
Lavoie J J M	1,018
Leblanc D J	1,016
Lee W K	1,011
Lesperance J H	2,462
Lessard J P	1,000
Lidster S	10,000
Logan M	7,323
Lundy L	1,710
Macintosh M F	1,435
Manthorne J R	1,000
Mardon M	5,000
Marsden E	2,589
Martel L	2,459
Martin J E	1,795
Martin S A	1,065
Mason L G	1,075
Masse J A D	1,000
Maximuk P P	2,191
McClemens R A	1,047
McComb M R	1,454
McCready R F	1,112
McDiarmid R K	1,337
McEwan M R	5,391
McFetridge H G	1,145
MacKenzie D F	1,023
McIlwrick G	1,819
MacMillan W J	4,309
Mercier J G M	6,374
Mickey G C	2,960
Mister Gallant Cleaning and Restoration	8,621
Molloy P	1,348
Montambault S	2,221
Moore C O	3,028
Morency B	1,400
Morin M	1,221
Moore R L	2,554
Myers K D	1,539
Neilson G A	2,108
Newhook K D	1,804
Nightingale H W	1,680
Noland K D	1,182
O'Riley D W	2,497
Ouellet J	3,753
Ouellet J A	1,460
Ouellet J M R	3,600
Passant C	1,457
Perry R A	2,000
Picard J J S	3,817
Pike D A	1,719
Pinard J R A P	3,895
Proulx J G	3,000
Rasmussen R B	1,757
Riley E R	2,803
Robbins R K	4,089
Romans D W	2,628
Ross W J	1,004
Roy J J L	2,000
St-Amand R	1,081
St-Pierre M M	2,217
Sabad K M	1,927
Savard M J E	1,329
Schur M A	1,460
Shaw J R	2,177
Osborne M	15,454
Osborne D and L	18,739
Sheppard D W	1,550
Smith S L	1,529
Snea M P	1,031
Tait W E	1,152
Theriault C	3,444
Therrien S	1,211
Thibault M	2,380
Tougas M	1,675
Townsend L R	6,810
Turner K A	1,765
Underwriter's Adjustment Bureau	1,600
Venance A R	1,807
Watts R C and E Skaarup	4,734
Watts R C and Avco Financial Services	5,439
Wells G S	2,890
White D	8,242
Wilson P H	1,955
Windley E R	4,369
Allen Mr Wawanesa Mutual Insurance Co	1,234
Lacoste A Economical Mutual Insurance Co	1,333
Theriault C Carpet Care Kingston Ltd	1,231
Settlement of a claim for fire damage to personal effects re Ceresia C— The Co-operators	30,838
Settlement of a claim for damages to personal property as a result of herbicide application— Osborne M	15,454
Osborne D and L	18,739
Authority—TB 807449	
Settlement of a claim for interest re Roberts L— Nickerson, Roberts and Hilborn in trust	17,197
Authority—TB 807062	
Settlement of a claim for medical malpractice as a result of the death of Cpl H. Lemieux— Vezina Pouliot and Associes in trust	400,000
Authority—TB 806427	
Settlement of a claim for loss of cattle— Wacowich K	10,773
Authority—TB 694982	
Settlement of a claim as a result of injuries to— Purchase D Green and Spencer in trust	35,000
Muir Pte J Lang Michener Lash Johnston in trust	46,500
Ducharme M J Liddle, Burns, Beechinor and Baker in trust	16,000
Quarrie M Martin, Gordon and McKenna in trust	2,000
Settlement of a claim for damage to fireguard— Alberta Energy/Forestry Lands and Wildlife	5,958
Settlement of a claim for damage to cable— Bell Canada	8,959

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Settlement of a claim for damage to railway cars as a result of an accident involving a departmental vehicle— Canadian National Railways	4,302
Settlement of a claim for reimbursement of interest (SRBA)— Davidson G H	5,032
Settlement of a claim for damage caused by fire re Little C— Elite Insurance Co	18,688
Settlement of a claim for loss of jewellery re Quinn P— Elite Insurance Co	1,000
Settlement of a claim re termination of contract— Epp E	1,500
Settlement of a claim for damage due to noise disturbance— Gander R	3,122
Settlement of a claim for breach of contract— Giovinazzo G A	7,128
Settlement of a claim for damages and injuries caused by a faulty refrigerator re H E Hickman— Harmon, Wilson and Co in trust	3,650
Settlement of a claim for injuries— Lemieux G	1,000
Settlement of a claim for improper dismissal re Ben-Tahir— McGuire, Mills, Binks, Rice and Harrington in trust	85,000
Settlement of a claim as a result of a fire— Michaud and Freres Eval	1,715
Settlement of a claim as a result of gas spill— Mid-North Pump Services	1,536
Settlement of a claim for legal fees re damage caused by explosion— MLH and A Inc	4,224
Settlement of a claim for damage to transformer— The New Brunswick Power Commission	11,380
Settlement of a claim as a result of damage to lighting system, Bonnechere Airport— Petawawa National Forestry Institute	33,705
Settlement of a claim for provincial assistances-forest fire Gagetown— Province of New Brunswick	220,237
Settlement of a claim for financial loss as a result of an error in pre-enrolment medical— Richards J E	6,830
Settlement of a claim for damages to privately owned aircraft— St-Germain G	22,924
Settlement of a claim as a result of damage to telephone cable— Sasktel CMR	1,336
Settlement of a claim for damage to 3 rented vehicles— Sauvageau Pontiac Buick	2,253
Settlement of a claim for assault re K Johnston— Sihota and Starkey in trust	3,450
Settlement of a claim for sick leave compensation— Smith K	1,440
Settlement of a claim for damages to personal property re D Noonward— Souvereign General Insurance Co	1,247
Settlement of a claim as a result of an accident with a rented vehicle— Tilden Car Rental Inc	1,950
Settlement of a claim for loss of family trapline re B Jacknife— Todd and Drake in trust	20,000
Settlement of a claim for dry cleaning cost by Domaine de la Jeunesse— Turcotte, Gauthier and Fortin in trust	2,053
Settlement of a claim as a result of a fire— Underwriter's Adjustment Bureau	1,062
Settlement of a claim for salvage— Vereenigde Dispacheurs	19,063
Settlement of a claim for interest on settlement re C Juneau— Vezina Pouliot and Associes in trust	6,027
Settlement of a claim for damage as a result of a military exercise— Wainwright School	3,469
Settlement of a claim for infringement on a Canadian patent by Pathfinder Camping Products Ltd— Yachetti, Lanza and Restivo in trust	3,500
Authority—TB 807304	
Settlement of a claim as a result of overflight by Canadian Forces Aircraft— Stairs Fox Ranch Ltd	38,869
Authority—TB 806425	
Settlement of a claim as a result of overflight by Canadian Forces Aircraft— Gallant Hector and Victoria	12,426
Authority—TB 694982	
Settlement of a claim as a result of overflight by Canadian Forces Aircraft—	
Aide E	4,170
Beaudoin J P	10,000
Bennett F	7,929
Carlaw R	1,000
Carter H and J	1,000
Corcoran, Eddy and Leclerc M	10,000
Edlund G	7,200
Four Corners Fur Farm	5,692
Milton Fox Farms	8,884
Wilbur T	9,995
Yadlowski H	40,500
Authority—PC 1970-10/907	
Settlement of a claim as a result of an accident involving a departmental vehicle re—	
Arseneault R and J Underwriters Adjustment Bureau Ltd	1,392
Johnston E Underwriters Adjustment Bureau Ltd	5,239
Authority—PC 1970-10/907	
Settlement of a claim as a result of an accident involving a departmental vehicle re—	
de Jong D Underwriters Adjustment Bureau Ltd	80,542
London B Underwriters Adjustment Bureau Ltd	35,000
London B and A Underwriters Adjustment Bureau Ltd	29,931
London H and J Underwriters Adjustment Bureau Ltd	72,348
Mallery C J and U Underwriters Adjustment Bureau Ltd	6,225
Neils L Underwriters Adjustment Bureau Ltd	3,858
Noe J and D Underwriters Adjustment Bureau Ltd	6,850
Vail C W Underwriters Adjustment Bureau Ltd	3,600
Reimbursement of Canada's share of 75% with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms to Article VIII of the NATO Status of Forces Agreement signed 4 April, 1949 to— Government of Germany 4,889 claims for $3,419,508; Government of France 1 claim for $4,802; Government of Netherlands 1 claim for $1,463	3,425,773
Claims under $1,000 (1,537)	455,681
	7,507,692

Payments of damage claims—*Continued*

Particulars and payee	Amount
NATIONAL HEALTH AND WELFARE	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Claim under $1,000 (1)	*175*
MEDICAL SERVICES PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Clark, Wilson	1,500
Insurance Corporation of British Columbia	6,748
Legal Services Society of British Columbia	1,306
Manitoba Public Insurance Corporation	1,173
P A Auto Body	2,315
Siddall and Cashman	2,890
Payment as a result of a medical claim—	
Birenbaum, Koffman, Steinberg	58,012
Payment as a result of financial losses—	
Weller J and Vaughan P	25,000
Claims under $1,000 (8)	4,327
	103,271
HEALTH PROTECTION PROGRAM	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Liberty Mutual Insurance Group	2,301
Claim under $1,000 (1)	259
	2,560
INCOME SECURITY PROGRAM	
Claim under $1,000 (1)	*44*
	106,050
NATIONAL REVENUE	
Customs and Excise	
Authority—Award T-495-86	
Settlement of 70% of the cost of repairs and disbursements, as a result of damages to a fishing vessel owned by Northern Native Fishing Corporation, plus pre-judgement interest—	
McEwan and Company	24,463
Authority—T-2449-87	
Settlement for injuries to a child, as a result of an accident involving a departmental vehicle and a vehicle owned by Anderson J B—	
Accountant of the Supreme Court of Ontario	4,000
Authority—Ministerial	
Settlements as a result of accidents involving departmental vehicles—	
Adjusters Canada	2,923
Beard, Winter in trust	6,000
Côté P	2,722
William F	1,446
Out of court settlement for damages to a motor home and lengthy detainment of Kiska S and Randeno J, as a result of a search by Customs officials—	
Gignac, Sutts in trust	25,000
Settlement for damage to a trailer while under the direction of a Customs official—	
Harris D N	1,423
Settlement as a result of the destruction, by inadvertance, of goods by Customs officials—	
Jatai International	4,726
Out of court settlement for injuries as a result of an accident involving a departmental vehicle and a vehicle owned by Canadian Automobile Association and operated by Markson K A—	
Lapowick J, Q C in trust	16,024
Out of court settlement for injuries to E Roberts, as a result of a fall from an unpainted concrete step—	
Messrs Osborne and Mildenberger in trust	2,550
Settlement for loss of income due to a delay in processing a refund claim—	
Powell Equipment (1978) Limited and Cole McCubbin Limited	1,933
Claims under $1,000 (110)	18,480
	111,690
PRIVY COUNCIL	
Department	
Authority—Ministerial	
Loss of revenue subsequent to the cancellation of a meeting—	
Hotel Roussillon Saguenay	13,806
Papeterie Marcotte	10,000
Claims under $1,000 (2)	881
	24,687
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Ministerial	
Settlements as a result of motor vehicle accidents—	
Burgess N	2,143
Guardian Insurance Company	1,454
Manitoba Public Insurance Corporation	1,095
Matos P	1,194
O'Toole W	1,420
Settlements for personal injury sustained as a result of motor vehicle accidents—	
Cooper J	116,500
McEachern I	1,200
Williams and Tocchet in trust	1,673
Settlements as a result of accidents involving Crown dredges—	
Leblanc V	1,194
Nickerson B	3,178
Settlement as a result of an accident involving a Crown scow—	
Saulnier L	1,000
Settlement for damages to a rental motor vehicle—	
Avis Rent-a-car	1,134
Settlement for damages caused by a roof leak—	
East Michael Associates	5,632
Authority—Department of Justice	
Settlements as a result of motor vehicle accidents—	
Alberta Motor Association Insurance Company	1,405
Desmarais, Keenan in trust	4,540
Fortier, Leblanc and Paulson in trust	5,892
The Hartford Insurance Group	4,597
Lerner and Lerner in trust	4,486
CNR MacMillan in trust	12,212
Siskind, Cromarty in trust	25,734
Settlement for personal injury sustained as result of a motor vehicle accident—	
Gauley and Company	2,500
Claims under $1,000 (63)	20,403
	220,586
ACCOMMODATION PROGRAM	
Authority—Ministerial	
Settlements as a result of motor vehicle accidents—	
MacDonald, Affleck, Cooligan	22,124
Williams, McEnery and Davis	4,456
Settlement for damages to underground telephone cables—	
Les Avocats Buist et Plouff	2,000

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Settlement for damages to several motor vehicles resulting from an air conditioning system falling from a Government of Canada building—	
Hamilton Motor Products	1,000
Phoenix Continental Ltd	2,344
Claims under $1,000 (8)	1,128
	33,052
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM	
Authority—Ministerial	
Settlement for personal injury resulting from ice falling from a Government of Canada building—	
Theriault J	*3,882*
	257,520
REGIONAL INDUSTRIAL EXPANSION	
Department	
Claim under $1,000 (1)	137
SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
Authority—Ministerial	
Damage to the roof of a subway car while running tests—	
Urban Transportation Development Corporation	35,285
Claims under $1,000 (4)	718
	36,003
SOLICITOR GENERAL	
Correctional Service	
Authority—Department of Justice, Legal Services	
Compensation for damages incurred in motor vehicle accidents—	
Chubb du Canada Compagnie d'Assurance	2,576
Economical Mutual Insurance Company	1,358
The General Accident Assurance Company of Canada	3,983
Gore Mutual Insurance Company	1,576
Kent General Insurance	4,394
Manitoba Public Insurance Corporation	1,391
On Kei Lam	1,250
La Prudentielle Compagnie	1,311
Snowdon W	1,853
Claim against the Crown for additional costs incurred as the result of the Crown's cancellation of a contract—	
Ecole Remauski	4,624
Canadian Human Rights Tribunal decision discrimination on the grounds of disability—	
Boucher C	10,742
Public Service Staff Relations Board decision compensation for wrongful dismissal—	
Hartley B	5,968
Settlement of a claim concerning extra costs in connection with a contract to supply planning services to the Correctional Service of Canada—	
Ubhaus and Coll	65,000
Compensation for damages caused to gas line—	
Compagnie Gaz Metropolitain	2,810
Out of court settlement concerning inmate's alleged mistreatment during a transfer—	
Lefsrud, Cunningham, Coulter and Kerby, Barristers and Socilitors	12,000
Compensation for unlawful confinement—	
Kopyto H in trust	2,700
Out of court settlement—Inmate injured when a window fell—	
Allan Manson in trust	2,500
Claims under $1,000 (224)	24,547
Ex gratia payments (43)	3,430[1]
	154,013

Particulars and payee		Amount
		$
National Parole Board		
Authority—Ministerial		
Claim under $1,000 (1)		*60*
Royal Canadian Mounted Police		
Authority—TB 780720		
Settlements for damages resulting from car accidents—		
A E Fournier Inc		2,077
Abitibienne Société Mutuelle d'Assurance Générale		3,093
Altman Kahnzack in trust		6,782
American States Insurance Company		2,961
Anderson S L		1,100
Balsillie L		1,200
Barlow Sperry Bell in trust		6,206
British Columbia Telephone Company		1,092
British Columbia Telephone Company		2,083
Burke Tomcenko Duprat in trust		10,000
Canadian National Telecommunications		2,105
Canadian Surety Company	$ 5,433	
de Carvalho A	250	5,683
Carroll P J		1,222
Casey O'Neill and Bruce in trust		1,800
Checkpoint GMC Pontiac Buick Ltd		1,013
Cie d'Assurance Canadienne Provinciale		6,217
Cie d'Assurance Générale		1,858
Cie d'Assurance Wawanesa		2,913
Clark Wilson in trust		24,063
Clark Wilson in trust		8,415
Clark Wilson in trust		5,000
Clarke O		1,841
Compagnie d'Assurance Missisquoi et Rouville		2,236
Cooperators	$ 2,999	
MacKinnon D	355	3,354
Cooperators Insurance		1,193
Crotty L		1,214
Crum & Forster of Canada Limited	$ 6,195	
Tinsley J	442	6,637
Daigneault/Caron in trust		2,384
Davidson GG		3,965
Davis J A in trust		12,750
Diamond Taxi (Ottawa) Ltée-Ltd		1,476
Dominion of Canada Group	$ 2,790	
Derrick D	100	2,890
Downey's Limited		3,810
Elizabeth Warner Insurance Brokers	$ 641	
Laurentian Casualty Co of Canada	271	
Bourgault R	250	
Laribie D	250	1,412
Federated Mutual Insurance Co	$ 1,824	
Ingalls H	1,000	
Robertson J A	250	3,074
Fielding, Dixon in trust		3,455
Flader and Phelps in trust		3,838
Flag Chevrolet Oldsmobile Ltd		7,329
Fleming W		1,517
Fuller G T H in trust		1,575
Garton and Harris in trust		12,500
General Accident Cie d'Assurance		4,861
General Accident Assurance Co of Canada		1,187
General Accident Assurance Co of Canada		1,106
Guardian Insurance Company of Canada	$ 3,867	
Ellis G	357	4,224
Hawksbury Pontiac Buick Ltd		1,716
Heather, Sadler, Jenkins		4,500
Hitchock R		1,197
Horne Marr Woodruff in trust		22,000
Huntley A P		1,253
Insurance Corporation of British Columbia		1,286
Insurance Corporation of British Columbia		1,809
Insurance Corporation of British Columbia		2,482

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Insurance Corporation of British Columbia	$ 1,900	
Slater R W	300	
Pope D N	100	2,300
Insurance Corporation of British Columbia	$ 1,222	
Johnson C A	100	1,322
Insurance Corporation of British Columbia	$ 998	
Karaim L	222	1,220
Insurance Corporation of British Columbia		1,499
Insurance Corporation of British Columbia	$ 988	
Budget Rent-a-Car	94	1,082
Insurance Corporation of British Columbia	$ 2,306	
Granville Toyota	300	2,606
Insurance Corporation of British Columbia	$ 3,352	
Lam C	100	3,452
Insurance Corporation of British Columbia	$ 1,919	
Iverson L L	200	2,119
Insurance Corporation of British Columbia		1,633
Insurance Corporation of British Columbia		1,943
Insurance Corporation of British Columbia	$ 1,513	
Compton L N	200	1,713
Insurance Corporation of British Columbia	$ 2,400	
Gosling M	700	
Minister of Finance	948	4,048
Insurance Corporation of British Columbia		4,840
Insurance Corporation of British Columbia		1,665
Insurance Corporation of British Columbia		1,851
Insurance Corporation of British Columbia		1,999
Insurance Corporation of British Columbia	$ 816	
Angkasa E	300	1,116
Insurance Corporation of British Columbia	$ 1,802	
Haynes D	296	2,098
Insurance Corporation of British Columbia	$ 1,080	
van Donselaar B	225	1,305
Insurance Corporation of British Columbia	$ 2,288	
Keetley L J	100	
Broome P C	50	2,438
Insurance Corporation of British Columbia	$ 1,182	
Gibson R	100	1,282
Insurance Corporation of British Columbia		1,487
Insurance Corporation of British Columbia		1,390
Insurance Corporation of British Columbia		2,227
Insurance Corporation of British Columbia		1,041
Insurance Corporation of British Columbia	$ 2,022	
Gillis K W J	1,584	3,606
Insurance Corporation of British Columbia		5,814
Insurance Corporation of British Columbia		4,794
Insurance Corporation of British Columbia		1,312
Insurance Corporation of British Columbia		2,126
Kincaid, Epstein, Logie in trust		1,623
Lalond, Chartrand and Gouin	$ 760	
Personal Insurance Company	322	1,082
Laurentienne Générale Cie d'Assurance Inc		1,518
Laurentienne Générale Cie d'Assurance Inc		3,648
Laurentienne Générale Cie d'Assurance Inc		1,080
Lawrence D		1,090
Liberty Mutual Insurance Co		1,222
Lilley M and Wightman K		1,900
Lowcks and Kowch		4,500
Lucas Bishop and Fraser in trust		4,688
Lucas Bishop and Fraser in trust		5,175
Lucas Bishop and Fraser in trust		5,368
Lynch K R		1,583
Macdonald Pontiac Buick Ltd		1,022
MacIsaac Clark and Co in trust		5,175
MacKimmie Matthews in trust		10,168
McNeny Morrison in trust		15,000
McNeny Morrison in trust		8,000
Mah S Y		1,435
Manitoba Public Insurance Corp		1,040
Manitoba Public Insurance Corp		2,064
Manitoba Public Insurance Corp	$ 1,900	
Breland G	100	2,000
Meiklem Harrison Fletcher and Repstock in trust		4,228
Miller L		1,752
Minister of Finance and Corporate Relations, Province of BC		1,098
Minister of Finance and Corporate Relations, Province of BC		8,257
National Neon Displays Limited	$ 1,880	
Dartnell D in trust	1,500	3,380
Nevraumont D S		4,735
Nichols F	$ 1,440	
Payless Auto Towing	94	1,534
O'Keefe B		2,447
Olive, Waller, Zinkham and Waller in trust		8,944
Oliver, Waldock in trust		7,450
Oliver, Waldock in trust		8,500
Paul, Race and Stacey in trust		4,000
Perrier F		1,665
Phoenix Continental Insurance	$ 1,233	
Underwriter's Adjustment Bureau Ltd	403	1,636
Phoenix Continental Insurance	$ 2,475	
Thibault L	250	2,725
Phoenix Continental Insurance	$ 3,688	
Goldfield Cartage and Movers	500	4,188
Pilot Insurance Company		1,389
Preston S		5,500
Provincial Treasurer of Alberta		1,902
Ramsay Thompson Lampman in trust		2,483
Rimer and Company in trust		3,200
Royal Insurance Co of Canada		1,664
Safeco Insurance Companies		1,642
Saskatchewan Government Insurance		5,246
Saskatchewan Government Insurance	$ 4,610	
Becker M	50	4,660
Saskatchewan Government Insurance	$ 862	
Neil Curtis Auto Body	500	1,362
Saskatchewan Government Insurance	$ 4,067	
Woodland Motor Products	500	4,567
Saskatchewan Government Insurance	$ 7,358	
Leibel N P	500	7,858
Saskatchewan Government Insurance	$ 4,130	
Nimegeers G	500	4,630
Saskatchewan Government Insurance	$ 1,226	
Karpish R	500	1,726
Saskatchewan Government Insurance	$ 7,448	
Little K D	500	7,948
Sheppard, Beke, Singer and Muma		3,800
State Farm Mutual Automobile Insc Co		1,820
Stewart Ward and Company in trust		4,350
Stone C		1,129
Sun Alliance Insurance Company	$ 1,563	
Goodwin M L	100	1,663
Technic Auto Collision Inc		4,432
Thompson, Dorfman and Sweatman in trust		7,300
Thompson, Macdonald and Omichinski in trust		5,588
Travelers Canada		5,100
U S F and G Insurance Co of Canada		1,822
Village Commissioners of Chester NS		1,056

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Ville de Montréal		1,037
Walker and Company in trust		20,750
Wawanesa Insurance Co	$ 853	
Costello B W	250	1,103
Wellington Insurance Company	$ 1,840	
Decristoforo G	250	2,090
White G		1,480
Zalapski and Pahl		2,500
Settlements for civil litigations (assault, arrest)—		
Davidson N A		1,921
Ewert J in trust		11,578
Gardner and Company in trust		7,000
Good, Myers and Company in trust		8,043
Gross D A		18,034
Harrop, Phillips, Powell and Gibbons in trust		5,000
Heather Sadler Jenkins in trust		4,713
Kinsman and Company in trust		4,963
Moffatt D M		5,500
Pihl, Johnson and Company in trust		1,000
Price Shimizer in trust		6,000
Rankin, Bond and McMurray in trust		5,250
Roddick and Peck and Rose Muskego		3,000
Thompson and Elliott in trust		1,250
Witten Binder		5,500
Settlements for property damage—		
City of Edmonton		1,000
Kennedy CR in trust		45,000
Poitras J		24,900
Sackett R		1,275
Settlement of civil litigation at recommendation of Department of Justice—		
Bernard E		8,000
Burns, Vasas, Christmas, McLeod, Cimba in trust		12,000
Dominion of Canada Group		5,675
Flynn and Sorbara in trust		4,250
Honeywell, Wotherspoon in trust		13,529
MacIsaac Clark and Co in trust		104,724
Maher, Lindgren, Blais and Frank		4,287
Minister of Finance, Province of Nova Scotia		6,009
Mockler, Allen and Dixon in trust		7,800
North American Van Lines (Alberta) Ltd		1,998
Shore, Malek in trust		9,635
Sopinka and Kort in trust	$ 13,000	
State Farm Insurance	651	13,651
To settle a claim—		
Payment made under order of Canadian Human Rights Tribunal		10,000
Claims under $1,000 (438)		129,418
		1,051,902
		1,205,975

SUPPLY AND SERVICES

Department

Authority—Department of Justice

Accident involving a Crown vehicle—	
Royal Insurance Canada	3,272
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Insurance Corporation of British Columbia	1,192
Claims under $1,000 (7)	2,768
	7,232

TRANSPORT

Department

Authority—TB 807772

Compensation for mid-air collision—	
Wm J Melko in trust	175,000
Authority—TB 805443	
Compensation for damages, loss of care and guidance—	
Campney and Murphy in trust	625,000
Authority—Supreme Court of British Columbia B800080	
Accident involving a Crown vehicle—	
Kavrinovich L	31,879
Authority—Adjudication PSSRB 166-2-17193	
Compensation for loss of wages—	
Anonsen E A	24,607
Authority—Award A-329-85	
Loss of revenue due to awarding of contracts to car rental concessionaires—	
MacKenzie Gervais in trust	282,470
Authority—Ministerial	
Accidents involving a Crown vehicle—	
Alberta Motor Association and Wurtz P	1,105
Commercial Union Assurance Company	2,279
Horth G	1,648
Howard Smith and Company in trust	8,000
McLennan R	2,807
Produits Shell Canada Ltee	3,363
Sturge W R	1,000
Wilson, Stewart, Fortier, Rennie Ltee	1,059
Compensation for pension entitlement—	
Lamarche C	48,000
Compensation for breach of contract—	
McLennan Ross in trust	1,500
Personal injury accident—	
Cormie Kennedy in trust	2,250
Damaged fishing net—	
Morley T	1,000
Damaged catamaran—	
Sabathil S	1,000
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Bateman P	1,220
Beaulieu E	4,331
Bell Canada	1,094
Bonnell E	1,352
Insurance Corporation of British Columbia	1,313
Insurance Corporation of British Columbia	1,219
Ken Borek Air Ltd	1,910
Lacerte M	2,519
Leblanc E	1,696
Martin R G	1,451
Pollack, Meindersma and Smith	5,983
Price D	1,173
Prudential Assurance Company Limited	3,935
Royal Insurance	2,990
Simailak D	7,700
Sims E	3,361
The Dominion of Canada General Insurance Company	1,443
Van Meer D	5,000
Wellington Insurance Company	1,370
Settlement of ship building contract—	
Stewart, Mackeen and Covert in trust	20,000
Settlement of helicopter-motorcycle incident—	
Masters R	1,080
Damage to vehicles—	
Bleiwas A	1,198
Brickman U	3,054
Jeffrey Associates in trust	10,000
Nova Scotia General Insurance Company	1,914
Timex Canada Inc	1,425
Accident involving CCGS Daring—	
McInne, Cooper and Robertson	23,341
Personal injury accidents—	
Actuarial Consultants of Canada Ltd	4,595

Payments of damage claims—*Concluded*

Particulars and payee	Amount
	$
Air Canada	7,673
Bailey L.	2,904
French, Browne and Dodd in trust	10,000
Harris and Brennan in trust	4,372
International Flight Recorder Advisory Service	6,300
McLachan Winter Barristers in trust	1,500
Perley, Robertson, Panet, Hill and McDougall in trust	1,500
Waterbury, Newton and Johnson in trust	30,000
Wilkins, Poupore and Wilkins in trust	11,974
Compensation for loss of income—	
Pare G.	15,715
Claims under $1,000 (189)	44,602
	1,468,174
Grain Transportation Agency Administrator	
Claim under $1,000 (1)	*363*
National Transportation Agency	
Authority—Department of Justice	
Accident involving a Crown-leased vehicle—	
Allstate Insurance Company	1,311
Claim under $1,000 (1)	306
	1,617
	1,470,154
VETERANS AFFAIRS	
Department	
Claims under $1,000 (4)	520
Grand total	13,981,054

(1) Details are also provided under "Ex gratia payments".

Ex gratia payments

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a payment for which no liability is recognized, whether or not any value or service has been received, and that is made as an act of benevolence in the public interest.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
AGRI-FOOD PROGRAM	
Authority—Departmental	
To compensate Race Track Officers for meal allowance not covered by collective agreement	205
Authority—TB 805785	
Improvements to the local waterworks project servicing the Vineland Research Station. Payment to the town of Lincoln	40,500
Authority—TB 80850	
Allowance for students participating in the Work Experience Program—	
Hiron D	250
Prudent J	178
Payments under $100 (3)	249
	41,382
CANADIAN FORESTRY SERVICE PROGRAM	
Authority—Departmental and PC 1974-4/1946	
Compensation for jacket stolen while on duty from locked government vehicle—	
Atherton M V	250
Compensation for loss of clothing and other personal effects destroyed by fire—	
Corbett B	238
Yakabuskie E	266
Payment under $100 (1)	22
	776
	42,158
COMMUNICATIONS	
Department	
Authority—Departmental	
Lost eyeglasses performing ship inspection—	
Dares K	132
Payments under $100 (4)	122
	254
National Archives of Canada	
Authority—PC 1974-4/1946	
Payment under $100 (1)	*80*
National Library	
Payments under $100 (3)	*88*
	422
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Ministerial	
Compensation for replacement of prescription glasses broken due to accident—	
Chalk S	333
Compensation for changing labelling of products—	
Di-chem Inc	550
Compensation for replacement of pair of shoes damaged due to an accident—	
Wray J	120
Payments under $100 (4)	181
	1,184
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Authority—Ministerial	
Compensation for damage to personal effects—	
Pierluigi A	171
To compensate the employee for the replacement cost of one jacket and the repair of two additional jackets which were damaged in the workplace—	
Grant W B	217
	388
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Ministerial	
Compensation for the cost of her skirt which was damaged by a defective chair in the North York Canadian Employment Commission reception area—	
Flikerski A	175
Compensation for loss of wages resulting from the removal of his name from an existing CR-3 eligible list—	
Parmar N	3,130[1]
Payment to an employee for damages to personal clothes—	
Bazil W	146
Payments under $100 (4)	192
	3,643
IMMIGRATION PROGRAM	
Authority—Ministerial	
Compensation for loss of cash when his personal property was accidently left in the possession of a Canadian Immigration Centre office. It was discovered that his pouch containing money was missing—	
Jackson N G	650
Compensation for the cost of her skirt which was damaged by defective office equipment—	
Kim A	214
Payments under $100 (3)	174
	1,038
	5,069
ENERGY, MINES AND RESOURCES	
Department	
MINERALS AND EARTH SCIENCES PROGRAM	
Authority—TB 807578	
Compensation for car accident—	
Lowery/Taylor R	286,480
Workers Compensation Board	4,920
Authority—Departmental	
Replacement of camera damaged on a field trip—	
Royko B	400
Madore C	400

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Replacement of prescription eyeglasses while welding metal pipe with an arc welder—	
Joly M	218
Replacement of prescription eyeglasses lost in the water on a field trip—	
Bethune M	131
Payments under $100 (3)	69
	292,618
ENVIRONMENT	
Department	
PARKS PROGRAM	
Authority—TB 797596	
Compensation for the cessation of grants in lieu of taxes for 1987-88 (National Battlefields Commission)—	
Quebec City	328,325
Sillery	1,660
Payments under $100 (2)	107
	330,092
EXTERNAL AFFAIRS	
Department	
Authority—Ministerial	
Compensation for loss of personal effects by theft—	
Burke L D	995
Compensation for loss of personal effects by fire—	
Lohan A	912
Payments under $100 (2)	130
	2,037
Canadian International Development Agency	
Payments under $100 (3)	*158*
	2,195
FINANCE	
Auditor General	
Authority—PC 1974-4/1946	
Compensation to cover expenses for unused accommodation rented for a delegate attending the Commonwealth Auditors' General Conference	151
FISHERIES AND OCEANS	
Department	
Authority—TB 803477, PC 1987-1069	
Compensation for financial losses associated with loss of a herring purse seine licence—	
Ingersoll E	54,000
Authority—Ministerial	
Compensation for loss of eyeglasses—	
Préfontaine G	104
Damages to an employee's watch—	
Bourrel M	207
Payments under $100 (5)	326
	54,637
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—TB 807862	
Compensation for the former Inuit residents of Port Burwell—	
Makivik Corporation	*2,500,000*[1]
NORTHERN AFFAIRS PROGRAM	
Authority—PC 1987-6/1598	
Cost incurred in respect of the Yukon-Northwest Territories boundaries definition—	
Canada Tungsten Mining Corporation Ltd	99,819[1]
Authority—Pursuant to Chapter 525, Appendix A, clause 4(e)	
Compensation for loss of hearing aid during an environmental inspection at a mine site in the Yukon—	
Cormier D	182
Payment under $100 (1)	82
	100,083
	2,600,083
LABOUR	
Department	
Payment under $100 (1)	75
NATIONAL DEFENCE	
Department	
Authority—PC 1964-20/435	
Payment on compassionate grounds of $75 per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at Royal Canadian Air Force Station Aylmer, Ontario—	
Delage E	900
Authority—TB 805453	
Compensation for damage to personal property—	
Ville de l'Ancienne-Lorette	8,333
Authority—TB Admin Policy Man Chap S525	
Compensation for damage to personal effects—	
Brunelle J J	143
Jeffrey R F	161
Lewis L	135
Ruitenberg I	122
Authority—Queen's Regulations and Orders 210:05	
Compensation for damage to personal effects—	
Bergin R M	937
Cameron I D	225
Cayouette T D	252
Leclerc D	279
Marcil J P	195
Phillips K A	6,943
Trivett S J	1,201
Compensation for loss of personal effects—	
Turner L C	150
Turner P J	150
Compensation for damage to personal effects caused by a flood at Canadian Forces Base Cold Lake—	
Armstrong J	160
Arseneault J M	123
Becker D E	1,067
Bertrand M G	1,734
Bowden J J	150
Boyle L D	977
Brochu J P J	1,536
Buchanan G B	218
Buckley T E	266
Butler E C	759
Calam R L	4,407
Deas G L	387
Deniger L	1,647
Dery G M	631
Dooling J R	790
Dowd D J	510
Dubois M J H	156
Fitzpatrick P F	1,984

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Fortin J O D	200
Garfield D	2,484
Gelinas R A	978
Gilliatt M C	235
Goff A R	982
Hartley L W	1,295
Hunt S D	334
Ignatov N	1,734
Jefferies M E	1,074
Kerr R K	453
Lachapelle J M J P	396
Laitre J N A	295
Levesque W V	881
Lindsay J L	1,375
Madden K M	2,517
Marcoux J E C	236
Meek H K	176
Mercier J C	1,809
Millar V S	317
Miller D P	584
Moan J P	914
Monsigneur P A	260
Morgan R I	279
Neil S N	900
Pelton F R	663
Phillips J G	289
Pouliot C	404
Pudlowski G A	406
Richard J N	431
Rits P A	561
Robbins A P	1,099
Roy B M	349
Roy J F L	608
St-Amour J L G	1,184
Schaan C N	471
Sedge D G	1,650
Smith R S	116
Stockford V	338
Tranter B L	497
Truchon J L R	307
Trudel C J F C	4,788
Upham J M W	209
Vanhorne P J	120
Vincent P J	2,296
Walji K	1,576
Walsh C S	1,099
Watkins R B	255
Wehmayer B R	6,292
Wenner T C	224
Payments under $100 (44)	2,240
	86,808

NATIONAL HEALTH AND WELFARE

Department

DEPARTMENTAL ADMINISTRATION PROGRAM

Authority—PC 1974-4/1946 and Ministerial

Compensation of deductible amount of auto insurance incurred by employee due to vehicle accident while picking up an item at a store—	
Seguin F	250
Payment under $100 (1)	35
	285

MEDICAL SERVICES PROGRAM

Authority—PC 1974-4/1946 and Ministerial

Payment under $100 (1)	*27*

Particulars and payee	Amount
	$
HEALTH PROTECTION PROGRAM	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for stolen top coat while in travel status—	
Liston A J	168
Payment under $100 (1)	70
	238
INCOME SECURITY PROGRAM	
Payment under $100 (1)	*44*
	594

NATIONAL REVENUE

Customs and Excise

Payments under $100 (9)	*414*

Taxation

Authority—Departmental

Compensation for the deductible portion of automobile insurance as a result of an accident on Government business—	
Charbonneau J	100
Gibbons M	100
Mah J	100
Maier C	100
Mizuyabu S	100
Poon D	100
Si W	100
Straub W	100
Zylstra S	100
Compensation for damage to personal clothing—	
Jackson J	120
Masse D	120
Compensation for glasses lost during construction of work stations—	
Holowenko G	190
Compensation for damaged shoes and boots—	
Duplassie J	160
Gifford S	140
Payments under $100 (53)	1,868
	3,498
	3,912

PRIVY COUNCIL

Department

Authority—PC 1987-2651

Payment made to assist the Westbank Indian Band in relation to their participation in the Commission of Inquiry concerning certain matters associated with the Westbank Indian Band; and to assist in the payment of legal expenses incurred by the former executives of the Westbank Indian Band in relation to their participation in the above mentioned Commission of Inquiry—	
Westbank Indian Council	50,000
McAfee, Peyton, McDade and Hattori	65,000
Payments under $100 (3)	96
	115,096

Security Intelligence Review Committee

Payment under $100 (1)	*78*
	115,174

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—TB 806557	
Compensation for the loss of personal effects in a fire while on duty—	
Lemire J	2,853
Authority—PC 1987-2/2200 TB 806446	
Compensation for the loss of pension benefits—	
Doyle V	12,679
Authority—PC 1987-14/955 TB 805242	
Compensation for damage to properties as a result of dredging operations—	
Allain A	2,929
Allain V	3,543
Boucher E	6,441
Boucher O	11,090
Breau E	2,149
Brennan B	5,008
Clark K	5,951
Clark L	3,924
Gregan O	10,660
Jaillet A	4,752
Johnston J	487
Leblanc A	6,370
Leger H	6,370
Maillet E	7,667
Murdock D	6,283
Murdock W	11,282
O'Neil D	8,974
Quann W	13,600
Richard E	1,937
Richard V	3,545
Trevors D	5,520
Authority—Ministerial	
Compensation for damage to clothing from photocopier toner fluid spillage—	
Woodworth L R	183
Authority—PC 1986-1922, TB 800797	
Compensation to move, construct and re-establish business at mile 195 of the Alaska Highway as a result of construction of a new section of the highway—	
Gibb and Syal, Barristers and Solicitors	34,800
	178,997
REGIONAL INDUSTRIAL EXPANSION	
Department	
Authority—PC 1987-1381	
Legal fees in connection with a Commission of Inquiry	
Stevens Hon SM	287,010
Authority—TB Administrative Policy Manual Chapter 525, Section 4(b)(1)	
Compensation for destruction of two-piece suit during working hours—	
Jeffery L	150
Payment under $100 (1)	15
	287,175
Investment Canada	
Payment under $100 (1)	*15*
	287,190
SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
Authority—Ministerial	
Compensation for damage to leather jacket—	
Hawkins R	428
Compensation for damage to automobile—	
Hosea E G	106
Refund advance made to a foreign scientist who died while on visit to the Council—	
Watson J K G	257
Payments under $100 (2)	45
	836
SECRETARY OF STATE	
Department	
Authority—PC 1987-3/2506	
Reimbursement of Canada Student Loan Payments—	
O'Reilly J	5,356
O'Reilly D	1,907
	7,263
SOLICITOR GENERAL	
Department	
Authority—PC 1987-8/889 and TB 804683	
Compensation resulting from the termination of his services to the Royal Canadian Mounted Police Security Services—	
Hart W	*56,000*
Correctional Service	
Authority—PC 1974-4/1946	
Compensation for employees' personal effects lost or damaged while on duty	
Ashmore T	160
Bates D	287
Caron D	112
Duplessis A	156
Ewing M	138
Gingras J	124
Hird D	153
Landry A	130
Leyen G	152
Moreau C	135
Mundell M	241
Van Rumpt R	115
Payments under $100 (31)	1,527
	3,430(1)
Royal Canadian Mounted Police	
Authority—PC 1974-4/1946	
Compensation for damage to real estate property—	
BAT Construction Co Ltd	300
Beisel C	100
Duffell W E	1,800
Eby G	295
Gilkie C	240
Inuvik housing authority	564
Kirshner J	194
Libis V	400
Motel Metro	235
Pogharian V V	200
Prakash R	239
Spinks J	193
Stevenson A	560
Tuk Housing Association	175
W W Hoffman Enterprises	167
Compensation for damage to vehicles—	
Bates B A	170
Burns D	100
Curtis R V Centre	250
Eidt C	329
Leary C	145
Murphy J A	601
Société Mutuelle d'Assurance Générale de Montmigny	162

Ex gratia payments—*Concluded*

Particulars and payee	Amount
	$
Compensation for loss or damage to personal property—	
Brossart J E	136
Grell R	222
Julien J E J	183
Kaizer A G	162
Kereliuk J	131
Laberge G	200
Lowe G K	283
Martens F	695
Matthews G J	135
Nahrgang J A	535
Schneider R B	176
Sharpe W D	100
Simonson P R	346
Vanouwerkerk G H	165
Virgin T A	250
Compensation for loss or damage to eyeglasses—	
Graham E D	151
Hourie D	206
Reeve D K	202
Scott G	156
Wood R R	175
Compensation for loss or damage to personal clothing—	
Breau J R F	190
Bulger D P	153
Cleveland D G	207
Currie R D	151
Gosselin M J A	233
Laliberte J D	472
Laquerre R	105
Mazerolle N G	137
Plante J R D	112
Pole I G D	221
Compensation for towing and storage costs—	
Lush's Auto Limited	100
Compensation for costs for civilians to attend hearings—	
Lowen K	233
Parsons H J	192
Smith W R	250
Whitelaws G	256
Payments under $100 (169)	13,188
	28,228
	87,658

SUPPLY AND SERVICES

Department

Authority—Crown Liability Act

Payment deposited to the Superannuation Account to compensate Mr Christopher Watts for the interest differential on a Reciprocal Transfer Agreement—	
Watts C	5,450
Payments under $100 (2)	55
	5,505

Statistics Canada

Authority—Department of Justice

Payments under $100 (11)	*397*
	5,902

Particulars and payee	Amount
	$
TRANSPORT	
Department	
Authority—PC 1974-4/1946	
Settlement for damage to eyeglasses—	
Arcand P	134
Bailey R	134
Duguay J	114
Evans J W	124
Harton G	115
Long J	126
Maher M	113
Mulcahy E	177
Pearson F	105
Snow G	120
Compensation for damaged suit—	
Baker S	146
Settlement for loss of fishing gear—	
Gillard P H	149
Vibert J	608
Compensation for loss of personal effects—	
Adameryck F	102
Lefevre F	107
Lowe D	799
Thibault M	247
Settlement for damage to culvert—	
Turcotte L	140
Payments under $100 (21)	1,098
	4,658
National Transportation Agency	
Authority—PC 1974-4/1946	
Compensation for destruction of prescription glasses during railway derailment at Smith Falls Ont—	
Lepage G A	*306*
	4,964

TREASURY BOARD

Secretariat

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

Authority—PC 1987-6/1244

Compensation for a loss in pension benefits that would have been received under the Public Service Superannuation Act—	
Campbell C E	215,000

VETERANS AFFAIRS

Department

VETERANS AFFAIRS PROGRAM

Authority—CP 1974-4/1946

Compensation for destruction of prescription eyeglasses while assisting a Department of Veteran Affairs Client entering an automobile—	
Turgeon E	170
Payments under $100 (4)	93
	263
Grand total	4,323,245

(1) Details are also provided under "Payments of damage claims".

Federal Court awards

This statement provides, by ministry and program, details for all Federal Court awards paid in the current year. All other court awards are excluded from this statement.

Particulars and payee	Amount
	$
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
Authority—Award T-713-87	
Request for issuing a mandamus brief—	
Courty M	575
ENERGY, MINES AND RESOURCES	
Department	
ENERGY PROGRAM	
Authority—A-754-85	
In the matter of a controversy between the Government of Canada and the Government of Alberta—	
Alberta Bow River	1,116,803
ENVIRONMENT	
Department	
PARKS PROGRAM	
Authority—Award T-11298	
Accident involving a Crown vehicle—	
Clark H J	45,223
FISHERIES AND OCEANS	
Department	
Authority—Award T-525-84	
Superannuation, disability insurance, and supplementary death benefit for deductions made under court order—	
Boone D	140
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Award T-3340-81	
Damages, pre-judgement and post-judgement interest costs and disbursements—	
Kaufman, Cassidy in trust	105,052
NATIONAL DEFENCE	
Department	
Authority—A688-86	
Settlement of a claim as a result of an accident involving a department vehicle causing injuries to R MacGuigan—	
Boudreau, Beaton and Lafose in trust	41,186
Authority—T-2533-81	
Settlement of a claim for injuries caused by faulty equipment re J Girard—	
Laviolette and Menard in trust	13,424
Authority—T-1480-83	
Settlement of a claim for injuries sustained in an explosion at Nicolet Que—	
Gentes M	15,790
Gentes M	9,752
Houle C	339,410
Houle C es-qualité (Catherine)	15,790
Jutras et Associés	11,074
	446,426

Particulars and payee	Amount
	$
NATIONAL REVENUE	
Customs and Excise	
Authority—Awards:	
A-130-85	
Compensation for court costs—	
Gottlieb, Kaylor and Stocks in trust	816
T-495-86	
Settlement of 70% of the cost of repairs and disbursements, as a result of damages to a fishing vessel owned by Northern Native Fishing Corporation, plus pre-judgement interest—	
McEwan and Company	24,463
T-2449-87	
Settlement for injuries to a child, as a result of an accident involving a department vehicle and a vehicle owned by Anderson J B—	
Accountant of the Supreme Court of Ontario	4,000
Official Guardian	40
Wolder and McLennan	250
	29,569
Taxation	
Federal Court Costs awarded with respect to the Income Tax Act—	
Authority—Awards:	
T-5457-82, T-5458-82	
Bell Baker—	
McNeill R D	
Segall S	1,712
T-2247-84	
Bishop and McKenzie—	
Gray C	1,102
T-1362-85	
Buchwald, Asper and Henteleff—	
Flush M	2,500
T-5182-81	
Burstall and Company—	
Delasalle P E	1,453
T-605-86	
Canadian Pacific Limited—	
CIP Inc	994
T-17-84	
Messrs Drache, Rotenberg—	
Burns Dr F B	5,103
T-3114-82	
Fraser and Beatty—	
Nomad Sand and Gravel Ltd	23,427
T-7017-82	
Giffen and Partners—	
Dresden Farm Equipment Ltd	14,941
T-2362-86	
Ladner, Downs—	
Finning Tractor and Equipment Company Limited	202
T-1319-85	
Loopstra, Nixon and McLeish—	
Attaie S M	5,544
T-3199-78, A552-86, T-1582-85	
McDonald and Hayden—	
Firestone D M	
Cull P	20,231

Federal Court awards—*Concluded*

Particulars and payee	Amount
	$
T-4361-79, A-717-82	
Ogilvy, Renault—	
Canadian Marconi Company	3,747
T-641-86	
Olch, Torgov, Cohen and BonEnfant—	
Sadavoy D A	3,933
T-1437-84, T-1439-84, T-1440-84	
Olser, Hoskin and Harcourt—	
Biffis L	
Cappucitti F	
Cappucitti R	3,021
T-8025-82, A-1174-82	
Perraton Masuch—	
Flanagan H	968
T-2050-87	
Romain R	100
T-2799-81, T-925-83, A-789-85	
Shibley, Righton and McCutcheon—	
Factory Carpet Ltd	
Boehringer Ingelheim (Canada) Ltd	8,598
T-4638-80	
Spiegel Shomer—	
Independant Gas Service Inc	2,875
A-546-79, T-3018-81, A-382-86	
Stikeman, Elliott—	
Johns-Manville Canada Inc	
Consumers' Cooperative Refineries Limited	9,454
T-2509-84	
Robertson Stromberg—	
Desrochers Development Corp	4,703
T-1607-84, T-952-85, T-2326-83, T-2138-84	
Thorsteinsson, Mitchell, Little, O'Keefe and Davidson—	
Edmonton Plaza Hotel (1980) Limited	
Gold Bar Developments Ltd	
Twentieth Century-Fox Film Corporation	
Cook L	35,337
T-3534-79, A824-85, T-2411-84	
Verchère, Noël and Eddy—	
Zoël Chicoine Inc	
Hogg N	14,032
T-7941-82, A572-85	
Wilson, Harmel, Drummond—	
Hoedel G	3,172
T-476-85	
Wolff and Company—	
Otto's Window and Janitor Service Ltd	195
	167,344
	196,913
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Award T-2364-86	
Compensation for legal costs—	
Dagg M	414
Authority—Award T-2507-83	
Settlement of a construction contract dispute—	
Campeau Corporation	19,330
Ahern, Lalonde, Nuss, Drymer	10,000
	29,744
SUPPLY AND SERVICES	
Department	
Authority—Department of Justice	
Bill of Costs—	
Champion Truck Bodies Limited	44,544
TRANSPORT	
Department	
Authority—Award A-329-85	
Loss of revenue due to awards of contracts to car rental concessionaires—	
MacKenzie, Gervais in trust	282,470
VETERANS AFFAIRS	
Department	
Authority—Award T-1083-84	
Nursing Group Allowances Judgement—	
Deer Lodge Hospital	120
Grand total	2,268,010

Nugatory payments

This statement provides, by ministry and program, details for all nugatory payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, a nugatory payment is a payment for which no value or service has been received but for which a liability is recognized.

Particulars and payee	Amount
AGRICULTURE	
Department	
MANAGEMENT AND ADMINISTRATION PROGRAM	
Authority—Departmental	
Non-cancellation of 2 reservations—	
Federal Study Centre	360
Payment under $100 (1)	30
	390
AGRI-FOOD PROGRAM	
Authority—Departmental	
Non-cancellation of reserved accommodation—	
Park Lane Hotel	112
Destruction of rootstocks—	
Scott-Whaley Nurseries Ltd	463
Payment of double hotel charges—	
Pope F	143
Payment under $100 (1)	70
	788
	1,178
COMMUNICATIONS	
National Museums of Canada	
Payment under $100 (1)	70
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Department of Justice	
Payment made in trust for Infant Trinks re infant settlement agreement—	
Turco, Moscovich and Salvatino	4,000
Payments under $100 (5)	102
	4,102
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Authority—Deputy Minister/Chairman	
Compensation for loss of benefits resulting from delay in initiating superannuation payments—	
Parfeniuk E	*1,521*
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Deputy Minister/Chairman	
Payment equivalent to the loss of Unemployment Insurance benefits—	
Corlis D	940
Payment under $100 (1)	18
	958
	2,479
ENERGY, MINES AND RESSOURCES	
Department	
ADMINISTRATION PROGRAM	
Payment under $100 (1)	*75*

Particulars and payee	Amount
	$
National Energy Board	
Authority—Ministerial	
Reimbursement for cancelled vacation	994
Delta Montreal	6,800
	7,794
	7,869
ENVIRONMENT	
Department	
ENVIRONMENTAL SERVICES PROGRAM	
Payment under $100 (1)	35
EXTERNAL AFFAIRS	
Canadian International Development Agency	
Authority—Department of Justice	
Settlement of charges relating to the termination of contract by J S Joyce—	
Hansen, MacDonald and Ames in trust	5,000
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Department of Justice	
Payment in full in respect of the rent due under the lease from January 1, 1976 to December 31, 1985—	
Stewart J	95,000
Authority—Department of Justice	
Payment in full for all past rents due to the band under the Turton Penn lease for the period 1971-87—	
Mohawks of the Bay of Quinte Band	55,026
	150,026
NORTHERN AFFAIRS PROGRAM	
Authority—Department of Justice	
Out-of-court settlement for legal fees and outstanding charges for unsolicited services not specifically prohibited by the contract—	
Carter G N	*9,074*
	159,100
NATIONAL DEFENCE	
Department	
Authority—Ministerial	
Claim paid pursuant to Canadian Human Rights Act—	
Cochrane S A	2,500
Duchesne N	5,345
Smith C	1,900
Thompson C	6,860
Authority—PC 1987-14/1599	
Mandap R C	2,000
	18,605
NATIONAL REVENUE	
Taxation	
Authority—Departmental	
Compensation for the replacement of a pager	350
Payment under $100 (1)	62
	412

Nugatory payments—*Concluded*

Particulars and payee	Amount
	$
PARLIAMENT	
House of Commons	
Authority—Ministerial	
Payment to visitor due to theft of articles of clothing—	
Penshorn R W	283
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Department of Justice	
Reimbursement of legal fees resulting from a dispute over late payment of water charges—	
St-Isidore Water Syndicate	100
Authority—Department of Justice	
Payment for damages to personal property struck by snow removal equipment—	
Guardian Insurance Company	1,148
Authority—Department of Justice	
Payment for damages and nuisance from construction blasting—	
Ripley W	2,500
Authority—Ministerial	
Payment for damages to personal clothing—	
Massey D J	310
Authority—Ministerial	
Payment for damages incurred in a marine accident involving a Public Works Commission vessel—	
Rutherford G M	500
Payment under $100 (1)	50
	4,608
ACCOMMODATION PROGRAM	
Authority—Ministerial	
Payment of a penalty for termination of a lease—	
Heller, Clark, Blond in trust	14,151
Authority—Ministerial	
Payment for damages to a motor vehicle from ice falling from a Government of Canada building—	
Les Agences d'Assurance Nichols Ltée	331
	14,482
	19,090
SECRETARY OF STATE	
Department	
Authority—Department of Justice	
Reimbursement of rented equipment that was stolen while in the possession of the Department—	
Hamilton Computer Sales and Rentals	6,838
SOLICITOR GENERAL	
Royal Canadian Mounted Police	
Authority—Ministerial	
Reimbursement of rented equipment that was lost—	
CVX Message Centre	250
Distacom Paging Systems	418
National Pagette	710
Time Group of Companies	650
Claim paid pursuant to Canadian Human Rights Act—	
Googoo A M	1,500
Settlement of litigation—	
Messrs Copeland, Liss in trust	37,835
Payments under $100 (6)	174
	41,537
SUPPLY AND SERVICES	
Department	
Authority—Ministerial	
Payment for record player stolen while on rental—	
OM Video	6,575
TRANSPORT	
Department	
Authority—Ministerial	
Payment of a civil liability insurance premium—	
Dale compagnie d'assurance	2,500
Authority—Department of Justice	
Damages by Canadian Parcel Locker Co—	
Sheldon L Debrin QC in trust	37,500
	40,000
VETERANS AFFAIRS	
Department	
VETERANS AFFAIRS PROGRAM	
Authority—Departmental	
Penalty for cancellation of planned trip of Victoria Hospital patients—	
Groups Unlimited	2,100
Grand total	315,273

SECTION 10

1987-88
PUBLIC ACCOUNTS

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Atlantic livestock feed initiative	949	1,200	999	1,199
	—	—	—	—
	949	*1,200*	*999*	*1,199*
Atlantic Veterinary College	...	1,527	...	...
	—	—	—	—
	...	*1,527*	...	...
Contributions for rabies	...	...	...	...
	...	...	...	...
	...	...	...	*5*
Contributions to 4-H clubs	8	6	14	7
	8	**6**	**14**	**7**
	71	*49*	*103*	*52*
Crop damage by migratory waterfowl	...	...	...	...
	...	...	...	...
	...	...	...	...
Crop insurance	67	1,295	275	1,111
	57	**1,277**	**252**	**1,166**
	362	*12,215*	*2,649*	*7,214*
Economic regional development agreements	...	5,487	...	4,858
	...	**2,372**	...	**1,315**
	...	*10,823*	...	*6,620*
Forest development sub-agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest renewal agreements	...	...	4,821	5,455
	...	...	**7,664**	**5,798**
	...	...	*14,559*	*18,733*
Forestry resource development agreement	9,175	2,245	1,249	...
	7,225	**1,980**	...	...
	16,400	*8,718*	*1,249*	...
Freight on livestock shipments to and from the Royal Winter Fair, Toronto	...	11	6	5
	...	**10**	**3**	**6**
	...	*74*	*32*	*24*
Research and technology transfer	...	...	...	...
	...	...	...	...
	...	...	...	...
Tobacco transition adjustment	...	1,400	...	...
	...	...	...	...
	...	*1,400*	...	...
University of Guelph Ontario Veterinary College	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	10,199	13,171	7,364	12,635
	7,290	**5,645**	**7,933**	**8,292**
	17,782	*36,006*	*19,591*	*33,847*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	4,347	...	...	4,347
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*4,347*	...	...	*4,347*
...	...	...	...	...	...	1,527	...	...	1,527
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*1,527*	...	...	*1,527*
1	118	4	...	...	...	123	...	...	123
2	**173**	**1**	...	...	...	**176**	...	...	**176**
128	*1,664*	*28*	*18*	*1*	...	*1,844*	...	...	*1,844*
12	78	30	26	33	17	231	...	...	231
12	**78**	**18**	**26**	**33**	**17**	**219**	...	...	**219**
45	*626*	*202*	*222*	*269*	*97*	*1,736*	...	...	*1,736*[n]
...	...	73	1,341	495	...	1,909	...	...	1,909
...	...	**512**	**3,109**	**1,904**	...	**5,525**	...	...	**5,525**
...	...	*2,205*	*11,078*	*7,759*	...	*21,042*	...	...	*21,042*
15,204	18,934	19,367	64,143	56,047	5,032	181,475	...	...	181,475
9,391	**17,824**	**23,095**	**82,681**	**72,306**	**4,692**	**212,741**	...	...	**212,741**
90,343	*204,974*	*174,456*	*668,047*	*484,653*	*35,639*	*1,680,552*	...	...	*1,680,552*
1,681	...	2,205	3,097	...	1,369	18,697	...	...	18,697
...	...	**2,692**	**3,928**	...	**990**	**11,297**	...	...	**11,297**
1,681	...	*5,768*	*10,606*	...	*2,359*	*37,857*	...	...	*37,857*
32,227	...	...	...	...	31,259	63,486	...	...	63,486
20,454	...	...	...	...	**15,137**	**35,591**	...	...	**35,591**
73,044	...	...	...	...	*55,196*	*128,240*	...	...	*128,240*
...	...	2,386	...	...	...	12,662	...	...	12,662
...	...	**2,076**	...	...	...	**15,538**	...	...	**15,538**
...	...	*10,088*	...	...	...	*43,380*	...	...	*43,380*
...	17,681	...	2,419	2,601	...	35,370	...	...	35,370
...	**14,799**	...	**4,565**	**2,930**	...	**31,499**	...	...	**31,499**
...	*51,493*	...	*10,099*	*6,860*	...	*94,819*	...	...	*94,819*
...	10	19	...	...	...	51	...	...	51
33	**13**	**19**	**7**	**20**	**1**	**112**	...	...	**112**
160	*59*	*191*	*64*	*165*	*26*	*795*	...	...	*795*[n]
...	...	...	...	33	...	33	...	...	33
...	...	...	...	...	...	...	...	...	...
...	...	...	...	*33*	...	*33*	...	...	*33*
...	2,141	...	...	...	...	3,541	...	...	3,541
...	...	...	...	...	...	...	...	...	...
...	*2,141*	...	...	...	...	*3,541*	...	...	*3,541*
...	1,185	...	...	...	...	1,185	...	...	1,185
...	...	...	...	...	...	...	...	...	...
...	*1,185*	...	...	...	...	*1,185*	...	...	*1,185*
49,125	40,147	24,084	71,026	59,209	37,677	324,637	...	...	324,637
29,892	**32,887**	**28,413**	**94,316**	**77,193**	**20,837**	**312,698**	...	...	**312,698**
165,401	*262,142*	*192,938*	*700,134*	*499,740*	*93,317*	*2,020,898*	...	...	*2,020,898*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Economic regional development agreements	9,587	5,010	8,193	5,121
	...	...	...	...
	9,587	*5,010*	*8,193*	*5,121*
COMMUNICATIONS				
Economic regional development	...	...	...	...
	...	...	...	...
	...	...	...	...
EMPLOYMENT AND IMMIGRATION				
Agricultural employment development	...	5	1	2
	...	...	...	7
	...	*5*	*1*	*9*
Canadian jobs strategy	73,847	12,793	59,526	57,503
	71,827	**15,783**	**61,400**	**60,829**
	145,674	*28,576*	*120,926*	*118,332*
Total ministry	73,847	12,798	59,527	57,505
	71,827	**15,783**	**61,400**	**60,836**
	145,674	*28,581*	*120,927*	*118,341*
ENERGY, MINES AND RESOURCES				
Alberta oil sands technology and research authority	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Newfoundland offshore petroleum Board	31,019	...	...	...
	2,236	...	...	...
	33,855	...	...	...
Canada-Saskatchewan heavy oil	...	...	...	...
	...	...	...	...
	...	...	...	...
Eastern Quebec development plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint housing	237	14	110	77
	70	...	**70**	...
	307	*14*	*180*	*77*
Low cost initiatives	...	...	37	39
	...	...	**39**	**5**
	...	...	*76*	*44*
Mineral development agreements	3,530	70	3,051	3,316
	3,760	**64**	**3,702**	**3,479**
	11,286	*141*	*10,308*	*9,092*
Remote community demonstration program	...	...	...	...
	...	...	...	...
	...	...	...	...
Renewable and non-conventional sources of energy conservation and oil substitution	292	...	195	140
	156	...	**51**	...
	471	...	*252*	*216*
Renewable energy research and development	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	35,078	84	3,393	3,572
	6,222	**64**	**3,862**	**3,484**
	45,919	*155*	*10,816*	*9,429*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	27,911	...	...	27,911
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*27,911*	...	...	*27,911*
11,738	3,624	1,906	...	...	...	17,268	...	...	17,268
4,114	**6,229**	**987**	...	...	...	**11,330**	...	...	**11,330**
17,969	*9,853*	*3,547*	...	...	...	*31,369*	...	...	*31,369*
414	...	...	...	...	3	425	...	...	425
313	**6**	**27**	...	...	...	**353**	...	...	**353**
727	*6*	*27*	...	...	*3*	*778*	...	...	*778*
383,670	394,166	66,325	55,180	121,580	184,678	1,409,268	...	...	1,409,268
374,061	**419,485**	**63,350**	**53,780**	**116,656**	**200,302**	**1,437,473**	...	...	**1,437,473**
757,731	*813,651*	*129,675*	*108,960*	*238,236*	*384,980*	*2,846,741*	...	...	*2,846,741*
384,084	394,166	66,325	55,180	121,580	184,681	1,409,693	...	...	1,409,693
374,374	**419,491**	**63,377**	**53,780**	**116,656**	**200,302**	**1,437,826**	...	...	**1,437,826**
758,458	*813,657*	*129,702*	*108,960*	*238,236*	*384,983*	*2,847,519*	...	...	*2,847,519*
...	...	...	...	1,047	...	1,047	...	...	1,047
...	...	...	...	**334**	...	**334**	...	...	**334**
...	...	...	...	*2,197*	...	*2,197*	...	...	*2,197*
...	...	...	...	...	...	31,019	...	...	31,019
...	...	...	...	...	...	**2,236**	...	...	**2,236**
...	...	...	...	...	...	*33,855*	...	...	*33,855*
...	...	...	2,269	...	...	2,269	...	...	2,269
...	...	...	**1,284**	...	...	**1,284**	...	...	**1,284**
...	...	...	*14,792*	...	...	*14,792*	...	...	*14,792*
710	...	...	...	...	...	710	...	...	710
9	...	...	...	...	...	**9**	...	...	**9**
719	...	...	...	...	...	*719*	...	...	*719*
275	229	2	...	...	...	944	56	...	1,000
225	**127**	**1**	...	**90**	...	**583**	...	...	**583**
500	*356*	*3*	...	*90*	...	*1,527*	*56*	...	*1,583*
46	...	...	...	...	...	122	...	...	122
21	...	...	...	...	...	**65**	...	...	**65**
67	...	...	...	...	...	*187*	...	...	*187*
10,445	4,484	2,807	627	...	1,388	29,718	318	539	30,575
9,194	**3,098**	**3,954**	**804**	...	**1,011**	**29,066**	...	**555**	**29,621**
25,622	*8,150*	*10,607*	*2,345*	...	*2,787*	*80,338*	*318*	*1,582*	*82,238*
...	...	...	...	...	...	...	...	...	...
...	...	...	**4**	...	...	**4**	**9**	...	**13**
...	...	...	*4*	...	...	*4*	*196*	*62*	*262*
1,390	2,037	...	2	27	...	4,083	...	...	4,083
717	**59**	...	...	...	**17**	**1,000**	...	...	**1,000**
2,107	*2,279*	*245*	*2*	*27*	*17*	*5,616*	...	...	*5,616*
114	16	...	...	100	...	230	...	...	230
29	...	...	...	...	...	**29**	...	...	**29**
143	*16*	...	...	*100*	...	*259*	...	...	*259*
12,980	6,766	2,809	2,898	1,174	1,388	70,142	374	539	71,055
10,195	**3,284**	**3,955**	**2,092**	**424**	**1,828**	**34,610**	**9**	**555**	**35,174**
29,158	*10,801*	*10,855*	*17,143*	*2,414*	*2,804*	*139,494*	*570*	*1,644*	*141,708*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENVIRONMENT				
Alexander MacKenzie grease trail	...	...	...	...
	—	—	—	—
	...	...	...	...
Canada/Manitoba beaver co-operative agreement	...	...	...	...
	—	—	—	—
	...	...	...	...
Climate program with the provinces	199	...	...	...
	98	—	—	—
	297	...	...	...
Cost sharing water quantity agreements	206	31	142	221
	219	**32**	**131**	**212**
	1,774	*387*	*1,389*	*2,556*
Crop depredation	...	...	...	...
	—	—	—	—
	...	...	...	...
Downtown Winnipeg and area river bank acquisition—ARC agreement	...	...	...	...
	—	—	—	—
	...	...	...	...
Flood risk mapping	130	...	17	98
	102	—	**50**	**72**
	784	...	*674*	*1,483*
Forges St-Maurice	...	...	...	...
	—	—	—	—
	...	...	...	...
Fraser river flood control	...	...	...	...
	—	—	—	—
	...	...	...	...
Great Lakes water quality	...	...	...	...
	—	—	—	—
	...	...	...	...
Holy Trinity church	...	...	...	...
	—	—	—	—
	...	...	...	...
Improvements to the water supply in the town of Channel Port-aux-Basques	3,672	...	...	...
	1,556	—	—	—
	6,500	...	...	...
James Bay Agreement	...	...	...	...
	—	—	—	—
	...	...	...	...
Ottawa river regulation secretariat	...	...	...	...
	—	—	—	—
	...	...	...	...
Qu'Appelle Valley	...	...	...	...
	—	—	—	—
	...	...	...	...
Red River ring dyking	...	...	...	...
	—	—	—	—
	...	...	...	...
Sydney tar ponds clean-up	...	...	720	...
	—	—	**25**	—
	...	...	*745*	...
Water quality monitoring agreements	71	...	...	...
	—	—	—	—
	71	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**8**	**8**	...	...	**8**
...	...	...	...	...	*247*	*247*	...	...	*247*[1]
...	...	20	...	...	...	20	...	...	20
...	...	**18**	...	...	...	**18**	...	...	**18**
...	...	*105*	...	...	...	*105*	...	...	*105*
379	...	...	...	...	...	578	...	...	578
373	...	...	...	...	...	**471**	...	...	**471**
3,610	...	...	...	...	...	*3,907*	...	...	*3,907*
901	731	237	254	815	...	3,538	...	...	3,538
956	**787**	**222**	**230**	**862**	...	**3,651**	...	...	**3,651**[1]
9,816	*8,003*	*2,292*	*2,191*	*8,929*	...	*37,335*	...	...	*37,335*[1]
...	...	214	284	302	...	800	...	...	800
...	...	**139**	**289**	**372**	...	**800**	...	...	**800**
...	...	*2,477*	*4,893*	*5,518*	...	*12,888*	...	...	*12,888*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	*2,975*	...	...	...	*2,975*	...	...	*2,975*[1]
707	828	175	197	...	...	2,152	...	...	2,152
702	**635**	**74**	**118**	...	...	**1,753**	...	...	**1,753**
8,599	*5,771*	*1,597*	*1,329*	...	...	*20,237*	...	...	*20,237*
91	...	...	...	...	...	91	...	...	91
...	...	...	...	...	...	...	...	...	...
91	...	...	...	...	...	*91*	...	...	*91*
...	...	...	...	...	2,625	2,625	...	...	2,625
...	...	...	...	...	**3,121**	**3,121**	...	...	**3,121**
...	...	...	...	...	*64,953*	*64,953*	...	...	*64,953*
...	1,875	...	...	...	...	1,875	...	...	1,875
...	**1,661**	...	...	...	...	**1,661**	...	...	**1,661**
...	*12,862*	...	...	...	...	*12,862*	...	...	*12,862*
...	...	...	9	...	...	9	...	...	9
...	...	...	**19**	...	...	**19**	...	...	**19**
...	...	...	*128*	...	...	*128*	...	...	*128*
...	...	...	...	...	...	3,672	...	...	3,672
...	...	...	...	...	...	**1,556**	...	...	**1,556**
...	...	...	...	...	...	*6,500*	...	...	*6,500*
84	...	...	...	...	...	84	...	...	84
67	...	...	...	...	...	**67**	...	...	**67**[1]
564	...	...	...	...	...	*564*	...	...	*564*[1]
20	57	...	...	...	...	77	...	...	77
53	**53**	...	...	...	...	**106**	...	...	**106**
302	*339*	...	...	...	...	*641*	...	...	*641*
...	...	...	518	...	...	518	...	...	518
...	...	...	**890**	...	...	**890**	...	...	**890**
...	...	...	*8,148*	...	...	*8,148*	...	...	*8,148*
...	...	281	...	...	...	281	...	...	281
...	...	**289**	...	...	...	**289**	...	...	**289**
...	...	*1,664*	...	...	...	*1,664*	...	...	*1,664*
...	...	...	...	...	...	720	...	...	720
...	...	...	...	...	...	**25**	...	...	**25**
...	...	...	...	...	...	*745*	...	...	*745*
...	...	...	...	...	...	71	...	...	71
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*71*	...	...	*71*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
West coast offshore panel review	...	...	...	...
	...	...	...	...
	...	...	...	...
Windermere Basin	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	4,278	31	879	319
	1,975	**32**	**206**	**284**
	9,426	*387*	*2,808*	*4,037*
FISHERIES AND OCEANS				
Carnation creek	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic and regional development	...	1,126	3,271	3,039
	...	**1,363**	**1,010**	**5,319**
	...	*4,431*	*4,621*	*16,626*
Queen Charlotte Island fish forestry interaction program	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	...	1,126	3,271	3,039
	...	**1,363**	**1,010**	**5,319**
	...	*4,431*	*4,621*	*16,626*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Athabaska power transmission line project	...	...	...	...
	...	...	...	...
	...	...	...	...
Beverly Kaminuriak management group	...	...	...	...
	...	...	...	...
	...	...	...	...
Capital facilities and community services	...	...	...	...
	...	...	...	...
	...	...	...	...
Community development on and off reserves	140	...	...	...
	~~4,685~~	...	...	...
	68,913	...	...	...
Cree-Katimavik school board (James Bay)	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree regional authority	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree trappers association	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic development	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest protection	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydro land lines	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*533*	*533*	...	...	*533*[n]
...	42	...	...	...	...	42	...	...	42
...	...	...	...	...	...	...	...	...	...
...	*42*	...	...	...	...	*42*	...	...	*42*
2,182	3,533	927	1,262	1,117	2,625	17,153	...	...	17,153
2,151	**3,136**	**742**	**1,546**	**1,234**	**3,129**	**14,435**	...	...	**14,435**
22,982	*27,017*	*11,110*	*16,689*	*14,447*	*65,733*	*174,636*	...	...	*174,636*
...	...	...	...	...	75	75	...	...	75
...	...	...	...	...	**75**	**75**	...	...	**75**
...	...	...	...	...	*150*	*150*	...	...	*150*
739	...	...	...	...	...	8,175	...	...	8,175
...	...	...	...	...	...	**7,692**	...	...	**7,692**
739	...	...	...	...	...	*26,417*	...	...	*26,417*
...	...	...	...	...	40	40	...	...	40
...	...	...	...	...	**50**	**50**	...	...	**50**[1]
...	...	...	...	...	*90*	*90*	...	...	*90*[n]
739	...	...	...	...	115	8,290	...	...	8,290
...	...	...	...	...	**125**	**7,817**	...	...	**7,817**
739	...	...	...	...	*240*	*26,657*	...	...	*26,657*
...	...	...	1,250	...	...	1,250	...	...	1,250
...	...	...	**1,000**	...	...	**1,000**	...	...	**1,000**[1]
...	...	...	*2,250*	...	...	*2,250*	...	...	*2,250*[1]
...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	*15*	...	*15*
...	...	...	...	1,975	...	1,975	...	...	1,975
...	...	...	...	**25**	...	**25**	...	...	**25**[1]
...	...	...	...	*2,000*	...	*2,000*	...	...	*2,000*[1]
...	...	...	...	...	...	140	...	...	140
...	...	...	...	...	...	**6,685**	...	...	**6,685**
...	...	...	...	...	...	*68,913*	...	...	*68,913*[n]
30,769	...	...	...	...	...	30,769	...	...	30,769
32,239	...	...	...	...	...	**32,239**	...	...	**32,239**
226,371	...	...	...	...	...	*226,371*	...	...	*226,371*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
300	...	...	...	...	...	*300*	...	...	*300*[n]
80	...	...	...	...	...	80	...	...	80
70	...	...	...	...	...	**70**	...	...	**70**
576	...	...	...	...	...	*576*	...	...	*576*
...	...	...	...	...	...	...	687	...	687
...	...	...	...	...	...	...	**1,335**	...	**1,335**
...	...	...	...	...	...	...	*6,187*	...	*6,187*
...	172	...	...	...	...	172	...	...	172
...	**376**	...	...	...	...	**376**	...	...	**376**
...	*2,210*	...	...	...	...	*2,210*	...	...	*2,210*
...	...	...	...	...	...	...	...	...	...
...	...	**1,938**	...	...	...	**1,938**	...	...	**1,938**
1,000	...	*9,495*	...	...	...	*10,495*	...	...	*10,495*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Indian policing	21	24	167	...
	27	**21**	**148**	...
	149	*217*	*975*	...
Inuit housing (James Bay)	...	...	...	...
	...	...	...	...
	...	...	...	...
Indian relocation (Amiujaq)	...	...	...	...
	...	...	...	...
	...	...	...	...
Inuit relocation (Inukjuak)	...	...	...	...
	...	...	...	...
	...	...	...	...
James Bay and northern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint school—Indian and Inuit affairs	...	...	...	...
	...	...	...	...
	...	...	...	...
Kamsack high school project	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development	...	...	...	...
	...	...	...	...
	...	...	...	...
Northeastern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood	...	...	...	...
	...	...	...	...
	...	...	...	...
Pelican narrows elementary/secondary and teacherage project	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on and to reserves	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services—Adult and day care	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services—Child care agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite Indian services	...	...	...	...
	...	...	...	...
	...	...	...	...
Water reservoir—Temiscaming	...	...	...	...
	...	...	...	...
	...	...	...	...
Wollaston Lake school and teacherages project	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	161	24	167	...
	6,712	**21**	**148**	...
	69,062	*217*	*975*	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	4,626	677	848	894	1,103	8,360	147	282	8,789
...	**4,346**	**656**	**802**	**778**	**1,024**	**7,802**	**114**	**306**	**8,222**
...	*30,037*	*4,334*	*6,584*	*6,537*	*7,416*	*56,249*	*714*	*1,817*	*58,780*
...	...	...	...	...	...	...	...	...	...
2,100	...	...	...	...	...	**2,100**	...	...	**2,100**
14,600	...	...	...	...	...	*14,600*	...	...	*14,600*[1]
...	...	...	...	...	...	...	...	...	...
80	...	...	...	...	...	**80**	...	...	**80**
80	...	...	...	...	...	*80*	...	...	*80*[1]
350	...	...	...	...	...	350	...	...	350
...	...	...	...	...	...	...	...	...	...
350	...	...	...	...	...	*350*	...	...	*350*
8,000	...	...	...	...	...	8,000	...	...	8,000
8,000	...	...	...	...	...	**8,000**	...	...	**8,000**
57,247	...	...	...	...	...	*57,247*	...	...	*57,247*[1]
...	...	1,994	...	...	...	1,994	...	...	1,994
...	...	**932**	...	...	...	**932**	...	...	**932**
...	...	*18,912*	...	...	...	*18,912*	...	...	*18,912*
...	...	...	214	...	...	214	...	...	214
...	...	...	...	...	...	...	...	...	...
...	...	...	*214*	...	...	*214*	...	...	*214*
...	250	...	...	...	...	250	...	...	250
...	**250**	...	...	...	...	**250**	...	...	**250**
...	*5,184*	...	...	...	...	*5,184*	...	...	*5,184*
1,306	...	...	...	...	...	1,306	...	...	1,306
1,061	...	...	...	...	...	**1,061**	...	...	**1,061**
28,866	...	...	...	...	...	*28,866*	...	...	*28,866*
...	...	21	...	...	...	21	...	...	21
...	...	**25**	...	...	...	**25**	...	...	**25**
...	...	*344*	...	...	...	*344*	...	...	*344*
...	...	...	4,060	...	...	4,060	...	...	4,060
...	...	...	**1,112**	...	...	**1,112**	...	...	**1,112**[1]
...	...	...	*5,580*	...	...	*5,580*	...	...	*5,580*[1]
...	...	1,561	...	...	...	1,561	...	...	1,561
...	...	**1,711**	...	...	...	**1,711**	...	...	**1,711**
...	...	*12,074*	...	...	...	*12,074*	...	...	*12,074*
...	26,600	...	...	...	...	26,600	...	...	26,600
...	**19,393**	...	...	...	...	**19,393**	...	...	**19,393**
...	*192,286*	...	...	...	...	*192,286*	...	...	*192,286*
...	16,966	...	...	...	...	16,966	...	...	16,966
...	**14,575**	...	...	...	...	**14,575**	...	...	**14,575**
...	*81,321*	...	...	...	...	*81,321*	...	...	*81,321*
...	291	...	...	...	...	291	...	...	291
...	**364**	...	...	...	...	**364**	...	...	**364**
...	*1,936*	...	...	...	...	*1,936*	...	...	*1,936*
19	...	...	...	...	...	19	...	...	19
154	...	...	...	...	...	**154**	...	...	**154**
353	...	...	...	...	...	*353*	...	...	*353*
...	...	...	1,113	...	...	1,113	...	...	1,113
...	...	...	**327**	...	...	**327**	...	...	**327**[1]
...	...	...	*1,440*	...	...	*1,440*	...	...	*1,440*[1]
40,524	48,905	4,253	7,485	2,869	1,103	105,491	849	282	106,622
43,704	**39,304**	**5,262**	**3,241**	**803**	**1,024**	**100,219**	**1,449**	**306**	**101,974**
329,743	*312,974*	*45,159*	*16,068*	*8,537*	*7,416*	*790,151*	*6,916*	*1,817*	*798,884*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
JUSTICE				
Compensation to victims of crime	19	...	88	72
	21	**...**	**88**	**36**
	168	*...*	*476*	*489*
Criminal legal aid	1,121	210	2,841	1,122
	1,045	**205**	**2,093**	**1,077**
	7,674	*1,449*	*15,965*	*9,634*
Native courtworker	76	...	...	...
	74	**...**	**...**	**...**
	601	*52*	*70*	*...*
Young offenders assistance justice services	2,718	1,812	3,625	3,761
	...	**...**	**...**	**...**
	2,718	*1,812*	*3,625*	*3,761*
Total ministry	3,934	2,022	6,554	4,955
	1,140	**205**	**2,181**	**1,113**
	11,161	*3,313*	*20,136*	*13,884*
NATIONAL DEFENCE				
Emergency planning Canada	1,074	455	211	2,783
	217	**69**	**95**	**15**
	6,693	*1,203*	*3,660*	*8,147*
Restoration of military sites	500	...	...	...
	5,000	**...**	**...**	**...**
	5,500	*...*	*...*	*...*
Total ministry	1,574	455	211	2,783
	5,217	**69**	**95**	**15**
	12,193	*1,203*	*3,660*	*8,147*
NATIONAL HEALTH AND WELFARE				
Canada assistance plan	88,376	21,729	128,173	152,350
	85,460	**19,780**	**124,405**	**145,108**
	963,380	*222,584*	*1,165,019*	*1,397,501*
Services to young offenders	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*5,247*
Vocational rehabilitation of disabled persons	3,157	235	3,616	4,428
	3,739	**279**	**2,791**	**4,357**
	16,307	*3,019*	*31,492*	*35,614*
Total ministry	91,533	21,964	131,789	156,778
	89,199	**20,059**	**127,196**	**149,465**
	979,687	*225,603*	*1,196,511*	*1,438,362*
PUBLIC WORKS				
Construction of the Market Square Hotel and Trade Centre, Saint John (maximum of $8,086,000)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*16,586*	*...*
Maintenance cost of Perley Bridge and MacDonald Cartier Bridge	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Moncton core revitalization	...	...	...	...
	...	**...**	**...**	**2,661**
	...	*...*	*...*	*8,000*
Sault Ste Marie infrastructure program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
663	918	108	102	239	291	2,500	34	89	2,623
658	**907**	**107**	**102**	**235**	**289**	**2,443**	**20**	**55**	**2,518**
7,057	*10,428*	*1,260*	*1,134*	*2,306*	*3,232*	*26,550*	*271*	*231*	*27,052*
12,840	26,624	2,881	2,125	5,864	5,967	61,595	996	962	63,553
24,558	**23,884**	**2,935**	**2,904**	**6,201**	**6,628**	**71,530**	**1,422**	**220**	**73,172**
102,713	*159,374*	*19,467*	*16,489*	*38,903*	*44,899*	*416,567*	*5,583*	*2,608*	*424,758*
457	478	248	170	803	581	2,813	295	101	3,209
445	**470**	**185**	**434**	**788**	**590**	**2,986**	**306**	**59**	**3,351**
2,018	*4,209*	*2,191*	*3,906*	*7,391*	*6,736*	*27,174*	*2,304*	*556*	*30,034*
94,686	51,839	5,906	6,693	11,596	17,542	200,178	3,975	2,685	206,838
...	...	...	...	...	...	...	...	...	...
94,686	*51,839*	*5,906*	*6,693*	*11,596*	*17,542*	*200,178*	*3,975*	*2,685*	*206,838*
108,646	79,859	9,143	9,090	18,502	24,381	267,086	5,300	3,837	276,223
25,661	**25,261**	**3,227**	**3,440**	**7,224**	**7,507**	**76,959**	**1,748**	**334**	**79,041**
206,474	*225,850*	*28,824*	*28,222*	*60,196*	*72,409*	*670,469*	*12,133*	*6,080*	*688,682*
857	1,933	908	507	374	233	9,335	260	55	9,650
278	**1,900**	**1,767**	**274**	**7,649**	**146**	**12,410**	**542**	**28**	**12,980**
23,162	*30,178*	*7,726*	*4,905*	*15,741*	*11,192*	*112,607*	*1,490*	*352*	*114,449*
...	...	...	...	...	...	500	...	...	500
535	...	...	...	...	...	**5,535**	...	...	**5,535**[1]
535	...	...	...	...	...	*6,035*	...	...	*6,035*[1]
857	1,933	908	507	374	233	9,835	260	55	10,150
813	**1,900**	**1,767**	**274**	**7,649**	**146**	**17,945**	**542**	**28**	**18,515**
23,697	*30,178*	*7,726*	*4,905*	*15,741*	*11,192*	*118,642*	*1,490*	*352*	*120,484*
1,100,747	1,319,822	164,195	157,548	442,882	652,787	4,228,609	13,976	3,115	4,245,700
1,107,757	**1,132,191**	**154,581**	**160,705**	**427,333**	**632,056**	**3,989,376**	**12,004**	...	**4,001,380**
8,617,419	*10,679,232*	*1,447,126*	*1,505,385*	*3,512,335*	*5,707,560*	*35,217,541*	*118,154*	*23,951*	*35,359,646*
...	3,246	...	...	...	...	3,246	...	...	3,246
...	...	**1,921**	...	...	...	**1,921**	...	...	**1,921**
65,040	*181,494*	*1,921*	...	...	*14,082*	*267,784*	...	*3,107*	*270,891*
2,800	33,084	6,007	5,512	15,593	17,768	92,200	458	...	92,658
...	**33,130**	**5,990**	**4,144**	**21,641**	**12,573**	**88,644**	**437**	...	**89,081**
2,800	*316,686*	*57,302*	*47,354*	*130,307*	*87,603*	*728,484*	*3,667*	*5,644*	*737,795*
1,103,547	1,356,152	170,202	163,060	458,475	670,555	4,324,055	14,434	3,115	4,341,604
1,107,757	**1,165,321**	**162,492**	**164,849**	**448,974**	**644,629**	**4,079,941**	**12,441**	...	**4,092,382**
8,685,259	*11,177,412*	*1,506,349*	*1,552,739*	*3,642,642*	*5,809,245*	*36,213,809*	*121,821*	*32,702*	*36,368,332*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*16,586*	...	...	*16,586*[1]
...	1,716	...	...	...	...	1,716	...	...	1,716
...	**151**	...	...	...	...	**151**	...	...	**151**
...	*5,430*	...	...	...	...	*5,430*	...	...	*5,430*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**2,661**	...	...	**2,661**
...	...	...	...	...	...	*8,000*	...	...	*8,000*[1]
...	1,041	...	...	...	...	1,041	...	...	1,041
...	**924**	...	...	...	...	**924**	...	...	**924**
...	*20,805*	...	...	...	...	*20,805*	...	...	*20,805*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation	31,921	2,722	25,279	14,452
	25,722	**3,007**	**24,726**	**10,754**
	171,731	*18,527*	*174,554*	*96,223*
Total ministry	31,921	2,722	25,279	14,452
	25,722	**3,007**	**24,726**	**13,415**
	171,731	*18,527*	*191,140*	*104,223*
REGIONAL INDUSTRIAL EXPANSION				
Industrial and regional development[2]	13,348	1,669	19,355	12,518
	35,568	**5,373**	**21,323**	**11,232**
	615,407	*309,180*	*589,976*	*537,634*
Tourism	150	99	215	84
	31	**11**	**343**	**81**
	465	*503*	*3,948*	*590*
Total ministry	13,498	1,768	19,570	12,602
	35,599	**5,384**	**21,666**	**11,313**
	615,872	*309,683*	*593,924*	*538,224*
SCIENCE AND TECHNOLOGY				
Economic regional development	...	...	...	...
	...	...	...	...
	...	...	...	...
SECRETARY OF STATE				
Citizenship language instruction for immigrants	4	2	17	...
	...	**3**	...	...
	76	*16*	*171*	*2*
Citizenship language texts for immigrants	1	...	...	...
	...	...	...	...
	1	*1*	*6*	...
Official languages in education	3,618	1,339	4,409	26,447
	4,010	**1,331**	**4,418**	**26,370**
	27,658	*12,413*	*47,217*	*266,905*
Total ministry	3,623	1,341	4,426	26,447
	4,010	**1,334**	**4,418**	**26,370**
	27,735	*12,430*	*47,394*	*266,907*
TRANSPORT				
Assistance in strengthening and improving the primary highway networks	...	...	...	...
	...	**1,122**	**5,538**	**3,351**
	66,781	*15,440*	*70,544*	*68,136*
Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads	22,746	5,100	...	18,700
	19,074	**349**	...	**10,077**
	51,144	*12,853*	...	*47,655*
Canada-Quebec subsidiary agreement on transportation development	...	...	...	...
	...	...	...	...
	...	...	...	...
Construction of armourstone protection and related works	...	...	241	...
	...	...	**392**	...
	...	...	*633*	...
Construction of grade separations	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
81,467	201,968	22,739	59,437	45,946	24,254	510,185	49,884	1,581	561,650
47,660	**174,609**	**26,703**	**58,027**	**44,066**	**20,117**	**435,391**	**29,110**	**440**	**464,941**[1]
429,873	*1,333,418*	*177,385*	*368,504*	*292,973*	*182,616*	*3,245,804*	*249,575*	*8,463*	*3,503,842*[1]
81,467	204,725	22,739	59,437	45,946	24,254	512,942	49,884	1,581	564,407
47,660	**175,684**	**26,703**	**58,027**	**44,066**	**20,117**	**439,127**	**29,110**	**440**	**468,677**
429,873	*1,359,653*	*177,385*	*368,504*	*292,973*	*182,616*	*3,296,625*	*249,575*	*8,463*	*3,554,663*
30,534	6,965	10,981	807	7,043	5,912	109,132	2,917	1,292	113,341
34,616	**2,944**	**19,614**	**681**	**4,092**	**3,549**	**138,992**	**4,052**	**1,046**	**144,090**
1,176,264	*270,831*	*291,909*	*174,043*	*104,776*	*153,107*	*4,223,127*	*21,346*	*10,413*	*4,254,886*
144	318	105	107	160	292	1,674	9	25	1,708
202	**1,124**	**256**	**59**	**283**	**144**	**2,534**	**2**	**15**	**2,551**
2,377	*7,542*	*2,556*	*550*	*1,735*	*4,370*	*24,636*	*194*	*241*	*25,071*
30,678	7,283	11,086	914	7,203	6,204	110,806	2,926	1,317	115,049
34,818	**4,068**	**19,870**	**740**	**4,375**	**3,693**	**141,526**	**4,054**	**1,061**	**146,641**
1,178,641	*278,373*	*294,465*	*174,593*	*106,511*	*157,477*	*4,247,763*	*21,540*	*10,654*	*4,279,957*
3,621	...	...	...	...	974	4,595	...	...	4,595
1,272	**...**	**...**	**...**	**...**	**493**	**1,765**	**...**	**...**	**1,765**[1]
4,893	...	...	...	...	*1,467*	*6,360*	...	...	*6,360*[1]
2,285	3,700	578	52	863	1,600	9,101	...	...	9,101
1,104	**2,381**	**369**	**91**	**1,537**	**2,407**	**7,892**	**...**	**...**	**7,892**
12,681	*30,846*	*3,369*	*703*	*9,681*	*17,862*	*75,407*	...	...	*75,407*
29	165	90	6	90	299	680	...	...	680
26	**145**	**35**	**...**	**133**	**...**	**339**	**...**	**...**	**339**
608	*2,345*	*297*	*70*	*1,335*	*1,190*	*5,853*	...	...	*5,853*
75,937	72,908[3]	7,776	4,762	8,059	9,815	215,070	654	734	216,458
78,452	**72,478**[4]	**7,425**	**4,465**	**7,458**	**9,261**	**215,668**	**563**	**704**	**216,935**
1,378,701	*822,269*	*72,740*	*33,197*	*67,763*	*80,819*	*2,809,682*	*2,659*	*3,678*	*2,816,019*
78,251	76,773	8,444	4,820	9,012	11,714	224,851	654	734	226,239
79,582	**75,004**	**7,829**	**4,556**	**9,128**	**11,668**	**223,899**	**563**	**704**	**225,166**
1,391,990	*855,460*	*76,406*	*33,970*	*78,779*	*99,871*	*2,890,942*	*2,659*	*3,678*	*2,897,279*
...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**10,011**	**...**	**...**	**10,011**
...	...	...	...	...	...	*220,901*	...	...	*220,901*[1]
6,288	...	...	...	...	...	52,834	...	...	52,834
2,845	**...**	**...**	**...**	**...**	**...**	**32,345**	**...**	**...**	**32,345**
9,133	...	...	...	...	...	*120,785*	...	...	*120,785*
5,896	...	...	...	...	...	5,896	...	...	5,896
643	**...**	**...**	**...**	**...**	**...**	**643**	**...**	**...**	**643**[1]
6,539	...	...	...	...	...	*6,539*	...	...	*6,539*[1]
...	...	...	...	...	...	241	...	...	241
...	**...**	**...**	**...**	**...**	**...**	**392**	**...**	**...**	**392**
...	...	...	...	...	...	*633*	...	...	*633*
...	5,411	1,492	...	50	120	7,073	...	...	7,073
130	**7,838**	**...**	**...**	**...**	**...**	**7,968**	**...**	**...**	**7,968**[1]
3,130	*16,749*	*1,492*	...	*50*	*120*	*21,541*	...	...	*21,541*[1]

Summary of federal-provincial shared-cost programs—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Development of a traffic control and regulation system in Montreal	...	...	...	...
	...	...	...	...
	...	...	...	...
Highway improvements	...	...	796	13,801
	...	...	...	...
	...	...	*796*	*13,801*
Improvements to the rail infrastructure at Churchill	...	...	...	...
	...	...	...	...
	...	...	...	...
Reconstruction of Yarmouth Bar breakwater	...	...	260	...
	...	...	**25**	...
	...	...	*534*	...
Transportation development initiatives	...	...	...	...
	...	...	...	...
	...	...	...	...
Yellowhead highway	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	22,746	5,100	1,297	32,501
	19,074	**1,471**	**5,955**	**13,428**
	117,925	*28,293*	*72,507*	*129,592*
Grand total	301,979	67,616	271,920	332,709
	273,987	**54,437**	**260,796**	**293,334**
	2,233,754	*673,839*	*2,293,203*	*2,686,740*

Amounts in roman type are 1987-88 expenditures.
Amounts in **bold face** type are 1986-87 expenditures.
Amounts in *italic* type are expenditures from inception (including 1987-88 expenditures).
(0) Program completed.
(1) Amends reporting in previous year's Public Accounts.
(2) Does not include an amount of $32,006 from inception: not allocated by province.
(3) An amount of $17,454 was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.
(4) An amount of $16,372 was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,069	...	...	...	...	...	1,069	...	...	1,069
302	...	...	...	...	...	**302**	...	...	**302**[1]
1,406	...	...	...	...	...	*1,406*	...	...	*1,406*[1]
...	...	...	...	...	...	14,597	...	...	14,597
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*14,597*	...	...	*14,597*
...	...	8,339	...	...	...	8,339	...	...	8,339
...	...	**2,503**	...	...	...	**2,503**	...	...	**2,503**
...	...	*14,089*	...	...	...	*14,089*	...	...	*14,089*
...	...	...	...	...	...	260	...	...	260
...	...	...	...	...	...	**25**	...	...	**25**
...	...	...	...	...	...	*534*	...	...	*534*
...	...	2,374	...	...	...	2,374	...	...	2,374
...	...	**2,326**	...	...	...	**2,326**	...	...	**2,326**
...	...	*4,700*	...	...	...	*4,700*	...	...	*4,700*
...	...	1,852	354	7,000	1,206	10,412	...	...	10,412
...	...	...	...	...	...	...	...	...	...
...	...	*1,852*	*354*	*7,000*	*1,206*	*10,412*	...	...	*10,412*
13,253	5,411	14,057	354	7,050	1,326	103,095	...	...	103,095
3,920	**7,838**	**4,829**	...	...	...	**56,515**	...	...	**56,515**
20,208	*16,749*	*22,133*	*354*	*7,050*	*1,326*	*416,137*	...	...	*416,137*
1,921,692	2,229,277	336,883	376,033	732,511	967,230	7,537,850	74,681	11,460	7,623,991
1,765,913	**1,959,407**	**329,453**	**386,861**	**717,726**	**914,698**	**6,956,612**	**49,916**	**3,428**	**7,009,956**
13,265,485	*15,380,119*	*2,506,599*	*3,022,281*	*4,967,266*	*6,890,096*	*53,919,382*	*416,704*	*65,390*	*54,401,476*

SECTION 11

1987-88
PUBLIC ACCOUNTS

Other Government-Wide Information

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Budgetary expenditure by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to Section 24 of the Financial Administration Act, together with related current year expenditures.

	Allotments	Expenditures
	$	$
AGRICULTURE		
Department		
MANAGEMENT AND ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	38,190,256	37,998,621
Other operating costs	18,120,244	18,107,199
Challenge 87	166,750	165,826
	56,477,250	*56,271,646*
Statutory items	*6,087,975*	*6,087,975*
	62,565,225	62,359,621
AGRI-FOOD PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	349,435,159	347,876,624
Other operating costs	109,896,592	109,094,220
Dairy Data	600,000	604,208
Challenge 87	2,065,078	2,066,894
	461,996,829	*459,641,946*
Vote 10—Capital expenditures—		
Capital	*66,057,000*	*65,935,290*
Vote 15—Grants and contributions—		
Grants and contributions	178,110,096	155,396,537
Dairy subsidies	285,000,000	285,006,586
Dairy marketing	2,000,000	1,993,414
Exposition agricole de Bellechasse-Dorchester Inc.	50,000	50,000
	465,160,096	*442,446,537*
Statutory items	*422,627,511*	*419,279,425*
	1,415,841,436	1,387,303,198
CANADIAN FORESTRY SERVICE PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	51,421,825	51,348,236
Other operating costs	27,503,407	27,304,345
Challenge 87	1,379,641	1,378,230
Less: receipts and revenues credited to the vote	567,000	536,379
	79,737,873	*79,494,432*
Vote 25—Capital expenditures—		
Capital	*11,344,001*	*11,302,019*
Vote 30—Grants and contributions—		
Grants and contributions	153,001,000	149,591,215
Less: reserve allotment	1,308,251	
	151,692,749	*149,591,215*
Statutory item	*7,996,000*	*7,996,000*
	250,770,623	248,383,666
GRAINS AND OILSEEDS PROGRAM		
Vote 35—Operating expenditures—		
Salaries, wages and other personnel costs	4,400,661	3,907,639
Salary adjustment reserve	11,821	
Other operating costs	7,085,518	5,584,522
Grants and contributions	1,596,489,000	1,482,512,588
Contribution to POS pilot plant	2,000,000	2,000,000
	1,609,987,000	*1,494,004,749*
Vote 40—Operating expenditures—		
Salaries, wages and other personnel costs	32,065,165	30,445,199
Salary adjustment reserve	308,054	
Other operating costs	8,263,781	8,246,305
	40,637,000	*38,691,504*
Statutory items	*117,735,670*	*117,735,670*
	1,768,359,670	1,650,431,923
Subtotal—Department	3,497,536,954	3,348,478,408
Canadian Dairy Commission		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	3,200,177	3,075,581
Salary adjustment reserve	13,261	
Other operating costs	1,483,562	1,370,415
	4,697,000	4,445,996
Canadian Livestock Feed Board		
Vote 50—Operating expenditures—		
Salaries, wages and other personnel costs	1,091,325	920,062
Salary adjustment reserve	5,286	
Other operating costs	560,389	463,974
	1,657,000	*1,384,036*
Vote 55—Contributions	*18,100,000*	*17,250,209*
	19,757,000	18,634,245
Farm Credit Corporation		
Vote 60—Payments to the Farm Credit Corporation—		
Other operating costs	15,000,000	15,000,000
Total ministry	3,536,990,954	3,386,558,649
ATLANTIC CANADA OPPORTUNITIES AGENCY		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	4,200,000	3,890,991
Other operating costs	6,400,000	6,245,127
	10,600,000	*10,136,118*
Vote 5—Contributions—		
Grants and contributions	74,351,802	70,174,063
Endowment funds	20,000,000	250,000
Frozen	21,659,200	
	116,011,002	*70,424,063*
Statutory item	*1,170,256*	*1,170,256*
Total ministry	127,781,258	81,730,437

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
COMMUNICATIONS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	91,561,367	91,419,953
Salary adjustment reserve	328,321	
Other operating costs	41,726,914	42,529,746
Challenge 87	9,724	9,724
Frozen	1,537,686	
Less: receipts and revenues credited to the vote	5,913,000	6,796,962
	129,251,012	*127,162,461*
Vote 5—Capital expenditures—		
Capital	11,992,061	11,979,641
Frozen	302,321	
	12,294,382	*11,979,641*
Vote 10—Grants and contributions—		
Grants and contributions	43,840,911	43,833,601
Cultural Initiatives Program	25,888,000	25,887,969
Economic and Regional Development Agreements	16,863,157	16,863,111
International Telecommunications Union	4,058,000	4,057,519
Payload and Spacecraft Development and Experimentation	1,294,000	1,293,899
Frozen	5,471,993	
	97,416,061	*91,936,099*
Vote 15—Payments to the Canada Post Corporation—		
Other operating costs	*55,093,000*	*55,093,000*
Statutory items	*30,649,799*	*16,647,310*
Subtotal—Department	324,704,254	302,818,511
Canada Council		
Vote 25—Payments to the Canada Council—		
Other operating costs	96,895,000	96,895,000
Canadian Broadcasting Corporation		
Vote 30—Operating expenditures—		
Other operating costs	*792,266,000*	*792,266,000*
Vote 35—Working capital—		
Other operating costs	*4,000,000*	*4,000,000*
Vote 40—Capital expenditures—		
Capital	*90,755,000*	*90,755,000*
	887,021,000	887,021,000
Canadian Film Development Corporation		
Vote 45—Payments to the Canadian Film Development Corporation—		
Other operating costs	*115,645,714*	*115,645,714*
Vote 46c—Forgive certain debts and obligations		
Forgiveness of financial obligations	*6,313,935*	*6,313,935*
	121,959,649	121,959,649
Canadian Radio-television and Telecommunications Commission		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	18,889,772	18,816,556
Other operating costs	6,620,000	6,618,946
Challenge 87	4,200	4,065
Co-operative Education Program	13,000	12,917
	25,526,972	*25,452,484*
Statutory items	*2,973,426*	*2,973,426*
	28,500,398	28,425,910
National Archives of Canada		
Vote 85—Program expenditures—		
Salaries, wages and other personnel costs	26,815,749	26,759,289
Other operating costs	19,330,794	16,552,114
Challenge 87	217,992	217,378
Co-operative Education Program	43,914	43,836
Frozen	150,000	
Less: reserve allotment	2,757,000	
	43,801,449	*43,572,617*
Statutory item	*4,194,000*	*4,194,000*
	47,995,449	47,766,617
National Arts Centre Corporation		
Vote 55—Payments to the National Arts Centre Corporation—		
Other operating costs	16,728,000	16,728,000
National Film Board		
Vote 60—National Film Board Revolving Fund—Operating loss—		
Salaries, wages and other personnel costs	33,526,287	33,526,287
Other operating costs	30,997,041	31,835,412
Challenge 87	8,200	8,200
	64,531,528	*65,369,899*
Statutory item	*4,404,347*	*1,467,704*
	68,935,875	66,837,603
National Library		
Vote 65—Program expenditures—		
Salaries, wages and other personnel costs	18,421,089	18,362,525
Other operating costs	14,739,258	14,676,449
Challenge 87	133,442	133,440
Co-operative Education Program	294,000	294,000
Frozen	500,000	
	34,087,789	*33,466,414*
Statutory item	*2,777,000*	*2,777,000*
	36,864,789	36,243,414

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
National Museums of Canada		
Vote 70—Operating expenditures—		
Salaries, wages and other personnel costs	40,349,071	40,094,099
Salary adjustment reserve	19,205	
Other operating costs	29,879,179	27,571,203
Challenge 87	310,407	310,407
Frozen	168,000	
Less: reserve allotment	286,204	
receipts and revenues credited to the vote	1,400,000	1,233,312
	69,039,658	*66,742,397*
Vote 75—Capital expenditures—		
Capital	5,328,620	7,069,638
Canadian Museum of Civilization	17,600,000	15,499,493
Frozen	1,234,000	
Less: reserve allotment	1,087,423	
	23,075,197	*22,569,131*
Vote 80—Grants	*5,262,639*	*5,262,639*
Statutory item	*7,227,000*	*7,227,000*
	104,604,494	101,801,167
Total ministry	1,734,208,908	1,706,496,871
CONSUMER AND CORPORATE AFFAIRS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	85,178,775	84,089,518
Salary adjustment reserve	666,129	
Other operating costs	28,696,910	28,562,244
Challenge 87	212,620	209,646
Co-operative Education Program	256,500	256,013
	115,010,934	*113,117,421*
Vote 5—Capital expenditures—		
Capital	*5,958,000*	*5,789,159*
Statutory items	*39,080,991*	*39,080,991*
Subtotal—Department	160,049,925	157,987,571
Canada Post Corporation		
Vote 10—Payments to the Canada Post Corporation for special purposes—		
Infrastructure payment related to cultural mailings	164,500,000	164,500,000
Northern air-stage parcel mail	18,000,000	18,000,000
Parliament free mail	11,000,000	11,000,000
Blind persons' free mail	3,000,000	3,000,000
	196,500,000	*196,500,000*
Vote 15—Payments to the Canada Post Corporation for capital and deferred charge/cost requirements—		
Capital	*161,000,000*	*161,000,000*
Vote 17e—Report of 1986-87 deficit—		
Other operating costs	*1*	
Statutory item	*30,000,000*	*30,000,000*
	387,500,001	387,500,000
Competition Tribunal		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	580,693	273,129
Salary adjustment reserve	3,307	
Other operating costs	1,386,000	508,776
	1,970,000	*781,905*
Statutory item	*95,000*	*95,000*
	2,065,000	876,905
Hazardous Materials Information Review Commission		
Vote 22c—Program expenditures—		
Salaries, wages and other personnel costs	200,000	141,998
Other operating costs	380,000	189,649
	580,000	331,647
Patented Medicine Prices Review Board		
Vote 23c—Program expenditures—		
Salaries, wages and other personnel costs	183,000	149,809
Other operating costs	417,000	341,810
	600,000	491,619
Standards Council of Canada		
Vote 25—Payments to the Standards Council of Canada—		
Other operating costs	6,531,000	6,531,000
Total ministry	557,325,926	553,718,742
EMPLOYMENT AND IMMIGRATION		
Department/Commission		
CORPORATE AND SPECIAL SERVICES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	20,000,551	19,402,062
Other operating costs	6,819,238	6,204,948
Challenge 87 (non-controlled person-years)	350,000	236,990
Frozen	972,000	
Less: receipts and revenues credited to the vote	16,500,000	16,190,000
	11,641,789	*9,654,000*
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	129,944,480	127,257,420
Other operating costs	138,417,833	137,536,169
Challenge 87 (non-controlled person-years)	800,000	654,897
Frozen	8,644,000	
Less: receipts and revenues credited to the vote	233,000,000	231,403,000
	44,806,313	*34,045,486*
Vote 6e—Write-off of debts—		
Other operating costs	*37,256*	*37,256*
Statutory items	*19,427,519*	*19,427,519*
	75,912,877	63,164,261

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
EMPLOYMENT AND INSURANCE PROGRAM		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	589,453,982	579,834,449
Salary adjustment reserve	4,609,935	
Other operating costs	200,928,916	198,198,847
Challenge 87 (non-controlled person-years)	11,988,000	11,277,168
Frozen	3,836,144	
Less: receipts and revenues credited to the vote	732,976,000	727,175,000
	77,840,977	*62,135,464*
Vote 15—Grants and contributions—	1,489,810,531	1,452,916,234
Grants and contributions	2,000,000	
Sydney Tar Ponds	93,205,000	85,772,551
Social assistance recipients	30,270,000	
Frozen	*1,615,285,531*	*1,538,688,785*
Statutory items	*2,764,649,065*	*2,764,649,065*
	4,437,775,573	4,365,473,314
IMMIGRATION PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	86,424,061	84,832,579
Other operating costs	32,327,156	31,599,018
Challenge 87 (non-controlled person-years)	350,000	256,620
	119,101,217	*116,688,217*
Vote 21e—Write-off of debts—		
Other operating costs	*280,025*	*278,764*
Vote 25—Grants and contributions	*62,745,721*	*52,153,736*
Statutory items	*12,883,254*	*12,883,254*
	195,010,217	182,003,971
Subtotal—Department	4,728,698,667	4,610,641,546
Immigration Appeal Board		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	7,988,369	7,434,057
Salary adjustment reserve	29,631	
Other operating costs	3,691,000	3,207,330
	11,709,000	*10,641,387*
Statutory item	*1,295,000*	*1,295,000*
	13,004,000	11,936,387
Total ministry	4,741,702,667	4,622,577,933
ENERGY, MINES AND RESOURCES		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	26,104,470	26,063,485
Other operating costs	22,838,563	22,682,420
Challenge 87	597,805	595,271
Less: receipts and revenues credited to the vote	7,937,153	7,937,153
	41,603,685	*41,404,023*
Statutory items	*4,117,335*	*4,117,335*
	45,721,020	45,521,358

	Allotments	Expenditures
	$	$
ENERGY PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	43,041,394	43,015,463
Salary adjustment reserve	121,606	
Other operating costs	59,082,000	54,326,556
Co-operative Education Program	235,000	235,000
Challenge 87	456,830	454,807
Frozen	2,954,000	
	105,890,830	*98,031,826*
Vote 10—Grants and contributions—		
Grants and contributions	41,175,000	41,143,756
Canadian Home Insulation Program	20,000	663
Frozen	832,381	
	42,027,381	*41,144,419*
Vote 15—Petroleum Incentives Program—		
Other operating costs	*130,000,000*	*154,474,286*
Statutory items	*990,639,903*	*361,264,036*
	1,268,558,114	654,914,567
MINERALS AND EARTH SCIENCES PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	132,370,000	132,363,494
Other operating costs	117,880,665	117,843,428
Challenge 87	4,150,000	4,143,174
	254,400,665	*254,350,096*
Vote 30—Capital expenditures—		
Capital	33,463,000	33,306,399
Frozen	1,400,000	
	34,863,000	*33,306,399*
Vote 35—Grants and contributions	*35,396,000*	*35,285,318*
Statutory items	*21,133,031*	*21,133,031*
	345,792,696	344,074,844
Subtotal—Department	1,660,071,830	1,044,510,769
Atomic Energy Control Board		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	13,487,000	13,191,337
Other operating costs	7,818,300	7,507,583
Student Summer Employment Program	7,700	7,612
	21,313,000	*20,706,532*
Statutory item	*2,170,000*	*2,170,000*
	23,483,000	22,876,532
Atomic Energy of Canada Limited		
Vote 45—Payments for operating and capital expenditures—		
Research company	156,090,000	154,223,618
Decommissioned facilities	10,960,000	10,960,000
Interdepartmental energy panel	8,813,000	8,813,000
Low level wastes	1,413,000	1,413,000
	177,276,000	175,409,618

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
National Energy Board		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	19,280,909	18,770,591
Salary adjustment reserve	84,091	
Other operating costs	4,475,000	3,721,584
	23,840,000	*22,492,175*
Statutory item	*3,126,000*	*3,126,000*
	26,966,000	25,618,175
Petro-Canada		
Statutory item	18,205,384	
Petro-Canada International Assistance Corporation		
Vote 55—Payments to Petro-Canada International Assistance Corporation—		
Other operating costs	67,400,000	67,400,000
Total ministry	1,973,402,214	1,335,815,094
ENVIRONMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	20,097,999	20,091,014
Salary adjustment reserve	79,201	
Other operating costs	13,457,530	13,457,410
Challenge 87	98,720	98,166
Co-operative Education Program	61,000	60,899
	33,794,450	*33,707,489*
Statutory items	*3,312,975*	*3,312,975*
	37,107,425	37,020,464
ENVIRONMENTAL SERVICES PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	207,104,328	205,019,936
Salary adjustment reserve	1,006,672	
Other operating costs	137,598,427	137,464,740
Challenge 87	1,233,599	1,226,117
Co-operative Education Program	1,569,099	1,566,115
Less: receipts and revenues credited to the vote	35,471,300	35,797,156
	313,040,825	*309,479,752*
Vote 10—Capital expenditures—		
Capital	*53,088,000*	*53,083,774*
Vote 15—Grants and contributions—		
Grants and contributions	23,182,250	22,069,853
Frozen	580,000	
	23,762,250	*22,069,853*
Statutory item	*32,676,000*	*32,676,000*
	422,567,075	417,309,379
PARKS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	150,721,206	149,476,682
Salary adjustment reserve	1,182,110	
Other operating costs	58,622,411	58,382,008
Challenge 87	717,950	715,663
Co-operative Education Program	139,134	136,645
Frozen	140,000	
	211,522,811	*208,710,998*
Vote 25—Capital expenditures—		
Capital	95,854,570	95,038,771
Co-operative Education Program	416,430	407,202
Less: reserve allotment	271,813	
	95,999,187	*95,445,973*
Vote 30—National Battlefields Commission—Operating expenditures—		
Salaries, wages and other personnel costs	861,559	861,549
Other operating costs	1,193,441	1,190,829
	2,055,000	*2,052,378*
Statutory items	*24,347,254*	*24,347,254*
	333,924,252	330,556,603
Total ministry	793,598,752	784,886,446
EXTERNAL AFFAIRS		
Department		
CANADIAN INTERESTS ABROAD PROGRAM		
Vote 1—Operating expenditures—		
General	314,874,507	311,433,178
Trade negotiations office	8,525,000	8,471,915
Other operating costs	308,620,873	308,235,684
Challenge 87	129,800	128,756
Co-operative Education Program	100,000	40,467
Frozen	67,000	
	632,317,180	*628,310,000*
Vote 5—Capital expenditures—		
Capital	102,665,000	102,038,113
Trade negotiations office	250,000	248,479
	102,915,000	*102,286,592*
Vote 10—Grants and contributions	*171,464,869*	*166,190,605*
Statutory items	*42,346,048*	*28,296,564*
	949,043,097	925,083,761
WORLD EXHIBITIONS PROGRAM		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	528,061	316,915
Salary adjustment reserve	939	
Other operating costs	6,038,000	6,005,540
	6,567,000	*6,322,455*
Statutory item	*61,000*	*61,000*
	6,628,000	6,383,455
Subtotal—Department	955,671,097	931,467,216

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadian Commercial Corporation		
Vote 20—Program expenditures—		
Other operating costs	*11,809,000*	*11,807,873*
Vote 21c—Forgive certain debts and obligations—		
Forgiveness of financial obligations	*10,000,000*	*10,000,000*
	21,809,000	21,807,873
Canadian Institute for International Peace and Security		
Statutory item	4,000,000	4,000,000
Canadian International Development Agency		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	49,579,591	49,579,590
Other operating costs	29,433,206	29,432,551
Challenge 87	94,424	94,423
Co-operative Education Program	250,501	250,501
	79,357,722	*79,357,065*
Vote 30—Grants and contributions—		
Grants and contributions	1,864,130,002	1,854,485,111
Frozen	15,370,000	
	1,879,500,002	*1,854,485,111*
Statutory items	*134,728,618*	*134,728,618*
	2,093,586,342	2,068,570,794
Export Development Corporation		
Statutory items	28,885,100	28,885,100
International Centre for Ocean Development		
Vote 45—Payments to the International Centre for Ocean Development—		
Other operating costs	6,500,000	6,400,000
International Development Research Centre		
Vote 50—Payments to the International Development Research Centre—		
Other operating costs	108,100,000	108,100,000
International Joint Commission		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	1,880,412	1,755,973
Salary adjustment reserve	9,588	
Other operating costs	1,537,000	1,507,388
	3,427,000	*3,263,361*
Statutory item	*306,000*	*306,000*
	3,733,000	3,569,361
Total ministry	3,222,284,539	3,172,800,344

	Allotments	Expenditures
	$	$
FINANCE		
Department		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	35,697,095	35,559,284
Salary adjustment reserve	151,375	
Other operating costs	31,023,530	28,921,109
Less: receipts and revenues credited to the vote	10,774,000	10,461,000
	56,098,000	*54,019,393*
Vote 5—Payments—Bretton Woods and Related Agreements Act—		
Other operating costs	*13,000,000*	*12,568,304*
Statutory items	*338,161,553*	*338,161,553*
	407,259,553	404,749,250
PUBLIC DEBT PROGRAM		
Statutory item	29,039,677,565	29,039,677,565
FISCAL TRANSFER PAYMENTS PROGRAM		
Statutory items	6,473,238,586	6,473,238,586
CANADIAN IMPORT TRIBUNAL PROGRAM		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	1,859,195	1,784,291
Salary adjustment reserve	8,805	
Other operating costs	357,000	295,145
	2,225,000	*2,079,436*
Statutory item	*301,000*	*301,000*
	2,526,000	2,380,436
SPECIAL PROGRAM		
Vote 25—Foreign Claims Fund—		
Other operating costs	*30,000*	*13,500*
Statutory item	*78,395,387*	*4,072,714*
	78,425,387	4,086,214
Subtotal—Department	36,001,127,091	35,924,132,051
Auditor General		
Vote 35—Program expenditures—		
Other operating costs	42,141,000	40,739,199
Challenge 87	4,700	4,700
	42,145,700	*40,743,899*
Statutory items	*4,900,251*	*4,900,251*
	47,045,951	45,644,150
Office of the Superintendent of Financial Institutions		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	4,057,264	739,571
Salary adjustment reserve	24,736	
Other operating costs	1,128,000	340,441
	5,210,000	*1,080,012*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	10,200,293	2,423,699
Salary adjustment reserve	63,707	
Other operating costs	14,235,000	2,954,225
	24,499,000	*5,377,924*
Statutory items	*40,971,260*	*(5,257,975)*
	70,680,260	1,199,961
Tariff Board		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	1,948,499	1,913,429
Salary adjustment reserve	7,501	
Other operating costs	424,000	411,549
	2,380,000	*2,324,978*
Statutory item	*311,000*	*311,000*
	2,691,000	2,635,978
Total ministry	36,121,544,302	35,973,612,140
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	239,400,000	239,395,831
Salary adjustment reserve	496,300	
Other operating costs	222,570,000	222,565,994
Challenge 87	3,212,000	3,211,625
Co-operative Education Program	913,000	902,016
	466,591,300	*466,075,466*
Vote 5—Capital expenditures—		
Capital	*91,280,000*	*91,267,135*
Vote 10—Grants and contributions	*13,357,400*	*12,755,771*
Statutory items	*38,397,989*	*38,397,989*
Total ministry	609,626,689	608,496,361
GOVERNOR GENERAL		
Department		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	4,129,222	3,998,332
Other operating costs	3,145,200	3,129,401
Student Summer Employment Program	6,800	6,800
	7,281,222	*7,134,533*
Statutory items	*934,154*	*934,154*
Total ministry	8,215,376	8,068,687
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	28,314,107	26,218,209
Salary adjustment reserve	136,363	
Other operating costs	13,932,330	11,077,307
Challenge 87	6,540	5,370
Frozen	68,000	
	42,457,340	*37,300,886*
Statutory items	*5,216,975*	*5,216,975*
	47,674,315	42,517,861
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	136,602,400	135,961,701
Other operating costs	82,220,486	80,354,682
Act to remove discrimination from the Indian Act (Bill C-31)	925,000	74,495
Manitoba Northern Flood Agreement	738,000	50,921
Challenge 87	222,153	215,766
Frozen	294,000	
	221,002,039	*216,657,565*
Vote 10—Capital expenditures—		
Capital	31,610,900	30,859,486
Manitoba Northern Flood Agreement	60,000	
Act to remove discrimination from the Indian Act (Bill C-31)	290,000	116,836
	31,960,900	*30,976,322*
Vote 15—Grants and contributions—		
Grants and contributions	1,519,440,605	1,517,886,693
Act to remove discrimination from the Indian Act (Bill C-31)	44,122,286	41,296,073
Manitoba Northern Flood Agreement	9,146,000	7,989,837
Challenge 87	12,100	12,100
	1,572,720,991	*1,567,184,703*
Statutory items	*61,625,542*	*27,347,269*
	1,887,309,472	1,842,165,859
NORTHERN AFFAIRS PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	30,171,660	28,526,116
Salary adjustment reserve	160,568	
Other operating costs	27,112,372	23,702,667
Challenge 87	25,905	25,905
Frozen	3,000	
Less: receipts and revenues credited to the vote	904,000	122,134
	56,569,505	*52,132,554*
Vote 26e—Debt deletion—		
Other operating costs	*3,900,000*	*3,900,000*
Vote 30—Capital expenditures—		
Capital	*17,608,000*	*16,698,463*
Vote 35—Grants and contributions	*37,329,964*	*36,609,268*
Statutory items	*6,246,749*	*6,246,749*
	121,654,218	115,587,034
TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM		
Vote 40—Transfer payments to the Government of the Yukon Territory—		
Other operating costs	*167,418,000*	*167,418,000*
Vote 45—Transfer payments to the Government of the Northwest Territories—		
Other operating costs	*571,002,301*	*571,002,300*
	738,420,301	738,420,300
Subtotal—Department	2,795,058,306	2,738,691,054
Northern Canada Power Commission		
Statutory item	33,126,083	33,126,083

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Western Diversification Office		
Vote 50b—Operating expenditures—		
Salaries, wages and other personnel costs	3,410,000	2,185,156
Other operating costs	5,159,000	3,017,819
	8,569,000	*5,202,975*
Vote 55b—Contributions—	85,620,402	37,248,931
Grants and contributions	6,358,600	
Frozen	*91,979,002*	*37,248,931*
Statutory items	*9,808,660*	*9,808,660*
	110,356,662	52,260,566
Total ministry	2,938,541,051	2,824,077,703
JUSTICE		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	72,448,229	70,787,999
Salary adjustment reserve	127,241	
Other operating costs	32,213,309	29,053,298
Non-salary disbursements	2,300,000	593,269
Challenge 87	195,876	
	107,284,655	*100,434,566*
Vote 5—Grants and contributions	*298,808,650*	*283,921,646*
Statutory items	*11,430,975*	*11,430,975*
Subtotal—Department	417,524,280	395,787,187
Canadian Human Rights Commission		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	7,161,093	6,578,835
Salary adjustment reserve	39,907	
Other operating costs	2,715,000	2,687,401
	9,916,000	*9,266,236*
Statutory item	*1,162,000*	*1,162,000*
	11,078,000	10,428,236
Commissioner for Federal Judicial Affairs		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	1,219,000	1,217,158
Other operating costs	1,847,000	1,808,329
	3,066,000	*3,025,487*
Vote 20—Canadian Judicial Council—Operating expenditures—		
Salaries, wages and other personnel costs	129,000	101,133
Other operating costs	232,000	211,733
	361,000	*312,866*
Statutory items	*127,231,412*	*127,231,412*
	130,658,412	130,569,765
Federal Court of Canada		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	7,002,386	6,763,005
Salary adjustment reserve	42,614	
Other operating costs	3,678,000	3,556,426
	10,723,000	*10,319,431*
Statutory item	*1,003,000*	*1,003,000*
	11,726,000	11,322,431
Law Reform Commission of Canada		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	1,667,071	1,585,042
Salary adjustment reserve	7,929	
Other operating costs	2,765,000	2,450,476
	4,440,000	*4,035,518*
Statutory item	*270,000*	*270,000*
	4,710,000	4,305,518
Offices of the Information and Privacy Commissioners of Canada		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	2,581,000	2,573,488
Other operating costs	944,000	933,991
	3,525,000	*3,507,479*
Statutory item	*397,000*	*397,000*
	3,922,000	3,904,479
Supreme Court of Canada		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	2,724,612	2,670,024
Salary adjustment reserve	12,388	
Other operating costs	3,168,001	3,107,057
	5,905,001	*5,777,081*
Statutory items	*2,441,904*	*2,441,904*
	8,346,905	8,218,985
Tax Court of Canada		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	1,967,839	1,929,101
Salary adjustment reserve	11,161	
Other operating costs	1,483,160	1,207,008
Student Summer Employment Program	3,840	3,840
	3,466,000	*3,139,949*
Statutory item	*271,000*	*271,000*
	3,737,000	3,410,949
Total ministry	591,702,597	567,947,550
LABOUR		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	36,343,054	36,122,616
Salary adjustment reserve	212,667	
Other operating costs	14,787,000	14,481,955
Challenge 87	220,000	
Co-operative Education Program	45,000	
	51,607,721	*50,604,571*
Vote 5—Grants and contributions	*9,400,000*	*9,391,059*
Statutory items	*148,410,385*	*148,410,385*
Subtotal—Department	209,418,106	208,406,015
Canada Labour Relations Board		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	4,383,218	4,295,731
Salary adjustment reserve	19,782	
Other operating costs	1,624,000	1,643,875
	6,027,000	*5,939,606*
Statutory item	*711,000*	*711,000*
	6,738,000	6,650,606

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadian Centre for Occupational Health and Safety		
Vote 15—Program expenditures—		
Other operating costs	7,804,109	7,871,109
Less: receipts and revenues credited to the vote	120,000	187,257
	7,684,109	7,683,852
Total ministry	223,840,215	222,740,473
NATIONAL DEFENCE		
Department		
Vote 1—Operating expenditures—		
Civilian salaries	1,076,616,498	1,076,616,498
Military salaries	3,006,379,456	3,006,379,456
Other operating costs	2,850,080,107	2,880,171,297
Challenge 87	75,000	75,000
Challenge 87 (reserves and cadets)	9,800,000	9,800,000
Frozen (over-utilization financial year 1986-87)	1,850,692	
Less: receipts and revenues credited to the vote	326,423,753	326,423,753
	6,618,378,000	*6,646,618,498*
Vote 5—Capital expenditures—		
Capital	2,899,122,989	2,943,567,846
Frozen (over-utilization financial year 1986-87)	1,405,378	
	2,900,528,367	*2,943,567,846*
Vote 10—Grants and contributions—		
Grants and contributions	193,602,799	192,108,241
Frozen	480,000	
	194,082,799	*192,108,241*
Statutory items	*868,126,254*	*868,126,254*
Total ministry	10,581,115,420	10,650,420,839
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	42,875,268	42,832,379
Salary adjustment reserve	189,732	
Other operating costs	19,727,000	19,597,302
Challenge 87	12,155	12,155
Less: receipts and revenues credited to the vote	2,945,000	2,945,000
	59,859,155	*59,496,836*
Statutory items	*6,884,977*	*6,884,977*
	66,744,132	66,381,813
HEALTH SERVICES AND PROMOTION PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	11,256,972	10,889,957
Salary adjustment reserve	78,028	
Other operating costs	19,183,000	19,116,946
Challenge 87	12,155	12,155
Student Summer Employment Program	212,000	209,358
	30,742,155	*30,228,416*
Vote 10—Grants and contributions	*33,273,001*	*33,166,862*
Statutory items	*6,560,474,685*	*6,560,474,685*
	6,624,489,841	6,623,869,963
SOCIAL SERVICES PROGRAM		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	8,567,782	8,550,053
Salary adjustment reserve	71,218	
Other operating costs	4,482,003	4,372,602
	13,121,003	*12,922,655*
Vote 20—Grants and contributions	*113,753,000*	*113,346,837*
Statutory items	*4,247,187,769*	*4,247,187,769*
	4,374,061,772	4,373,457,261
MEDICAL SERVICES PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	111,572,000	111,570,919
Other operating costs	220,514,000	220,506,241
Grants and contributions	103,800,314	103,794,580
Challenge 87	24,123	24,123
Implementation of Bill C-31	20,123,000	20,122,700
Student Summer Employment Program	318,000	317,761
Frozen	686	
	456,352,123	*456,336,324*
Vote 30—Capital expenditures—		
Capital	23,428,000	22,639,603
Less: reserve allotment	408,636	
	23,019,364	*22,639,603*
Statutory items	*15,093,687*	*15,093,687*
	494,465,174	494,069,614
HEALTH PROTECTION PROGRAM		
Vote 35—Operating expenditures—		
Salaries, wages and other personnel costs	72,217,990	72,215,741
Salary adjustment reserve	626,010	
Other operating costs	37,028,000	36,194,814
Challenge 87	48,367	48,367
Student Summer Employment Program	782,000	769,128
Less: reserve allotment	722,859	
	109,979,508	*109,228,050*
Vote 40—Capital expenditures—		
Capital	*18,307,003*	*18,268,779*
Statutory items	*11,945,904*	*11,945,904*
	140,232,415	139,442,733
INCOME SECURITY PROGRAM		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	80,831,748	79,607,138
Salary adjustment reserve	594,572	
Other operating costs	25,286,163	25,241,975
Less: receipts and revenues credited to the vote	47,382,483	47,382,483
	59,330,000	*57,466,630*
Statutory items	*16,925,473,150*	*16,925,473,150*
	16,984,803,150	16,982,939,780

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
FITNESS AND AMATEUR SPORT PROGRAM		
Vote 50—Operating expenditures—		
Salaries, wages and other personnel costs	3,803,049	3,798,233
Salary adjustment reserve	28,951	
Other operating costs	3,635,000	3,633,143
Student Summer Employment Program	34,000	33,756
	7,501,000	*7,465,132*
Vote 55—Contributions	*58,568,000*	*58,554,576*
Statutory item	*783,000*	*783,000*
	66,852,000	66,802,708
XV OLYMPIC WINTER GAMES PROGRAM		
Vote 60—Program expenditures—		
Salaries, wages and other personnel costs	640,593	608,775
Salary adjustment reserve	2,407	
Other operating costs	16,634,311	16,107,217
Grants and contributions	35,083,691	35,083,691
	52,361,002	*51,799,683*
Statutory item	*103,000*	*103,000*
	52,464,002	51,902,683
Subtotal—Department	28,804,112,486	28,798,866,555
Medical Research Council		
Vote 65—Operating expenditures—		
Salaries, wages and other personnel costs	2,160,000	2,159,561
Other operating costs	1,764,000	1,755,642
Career Oriented Summer Employment Program	22,000	22,050
	3,946,000	*3,937,253*
Vote 70—Grants—		
Grants	170,473,001	170,466,942
Less: reserve allotment	988	
	170,472,013	*170,466,942*
Statutory item	*336,000*	*336,000*
	174,754,013	174,740,195
Total ministry	28,978,866,499	28,973,606,750
NATIONAL REVENUE		
Customs and Excise		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	333,776,971	333,584,306
Salary adjustment reserve	1,151,449	
Other operating costs	76,308,480	75,859,111
Challenge 87	187,500	187,500
Co-operative Education Program	3,809,100	3,798,911
	415,233,500	*413,429,828*
Vote 5—Capital expenditures—		
Capital	*26,495,500*	*26,294,602*
Statutory items	*53,539,544*	*53,539,544*
	495,268,544	493,263,974
Taxation		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	647,023,631	645,669,521
Other operating costs	154,187,443	150,113,706
Challenge 87	284,410	253,738
Student Summer Employment Program	415,000	401,745
Less: receipts and revenues credited to the vote	88,793,000	87,398,000
	713,117,484	*709,040,710*
Vote 15—Capital expenditures—		
Capital	*25,181,000*	*23,122,430*
Statutory items	*103,088,178*	*103,088,178*
	841,386,662	835,251,318
Total ministry	1,336,655,206	1,328,515,292
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	13,481,000	13,465,596
Other operating costs	7,069,000	7,024,850
	20,550,000	*20,490,446*
Statutory items	*12,006,886*	*12,006,886*
	32,556,886	32,497,332
House of Commons		
Vote 5—Program expenditures—		
Other operating costs	127,571,000	122,891,611
Grants and contributions	1,972,000	1,825,331
	129,543,000	*124,716,942*
Statutory items	*55,949,953*	*55,949,953*
	185,492,953	180,666,895
Library of Parliament		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	8,787,000	8,531,173
Other operating costs	2,042,000	2,160,418
	10,829,000	*10,691,591*
Statutory item	*1,390,000*	*1,390,000*
	12,219,000	12,081,591
Total ministry	230,268,839	225,245,818
PRIVY COUNCIL		
Department		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	26,029,965	24,776,008
Salary adjustment reserve	74,442	
Other operating costs	16,015,593	15,667,377
Challenge 87	9,100	9,100
	42,129,100	*40,452,485*
Statutory items	*4,398,921*	*4,398,921*
Subtotal—Department	46,528,021	44,851,406

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadian Intergovernmental Conference Secretariat		
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	964,530	914,999
Salary adjustment reserve	5,470	
Other operating costs	2,201,000	2,026,581
	3,171,000	*2,941,580*
Statutory item	*157,000*	*157,000*
	3,328,000	3,098,580
Chief Electoral Officer		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	1,837,972	1,754,209
Salary adjustment reserve	10,328	
Other operating costs	210,700	170,950
	2,059,000	*1,925,159*
Statutory items	*8,699,663*	*8,699,663*
	10,758,663	10,624,822
Commissioner of Official Languages		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	6,435,000	6,341,691
Other operating costs	3,524,000	3,512,691
Challenge 87	6,700	6,700
	9,965,700	*9,861,082*
Statutory item	*982,000*	*982,000*
	10,947,700	10,843,082
Economic Council of Canada		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	5,930,201	5,867,850
Salary adjustment reserve	34,872	
Other operating costs	2,453,000	2,242,249
Co-operative Education Program	45,927	46,142
	8,464,000	*8,156,241*
Statutory item	*966,000*	*966,000*
	9,430,000	9,122,241
Public Service Staff Relations Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	5,972,123	5,681,459
Salary adjustment reserve	17,877	
Other operating costs	2,021,000	1,796,495
	8,011,000	*7,477,954*
Statutory item	*968,000*	*968,000*
	8,979,000	8,445,954
Security Intelligence Review Committee		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	531,000	527,916
Other operating costs	640,000	622,892
	1,171,000	*1,150,808*
Statutory item	*80,000*	*80,000*
	1,251,000	1,230,808
Total ministry	91,222,384	88,216,893

	Allotments	Expenditures
	$	$
PUBLIC WORKS		
Department		
SERVICES PROGRAM		
Vote 1—Payments to the Public Works Revolving Fund—		
Other operating costs	159,553,000	159,437,087
Challenge 87	82,654	82,654
	159,635,654	*159,519,741*
Vote 2e—Increase drawing authority—		
Other operating costs	*1*	
Vote 5—Capital expenditures—		
Capital	*15,076,000*	*14,637,785*
Statutory items	*377,056,922*	*33,383,562*
	551,768,577	207,541,088
ACCOMMODATION PROGRAM		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	6,578,718	7,535,527
Salary adjustment reserve	50,282	
Other operating costs	673,654,820	644,906,992
Challenge 87	5,746	5,746
Transfers to other government departments	17,908,180	17,908,180
Less: receipts and revenues credited to the vote	193,581,000	189,222,540
	504,616,746	*481,133,905*
Vote 15—Capital expenditures—		
Capital	112,337,129	107,451,098
Frozen	250,000	
	112,587,129	*107,451,098*
Vote 20—Payments to Canada Museums Construction Corporation Inc.—		
Other operating costs	68,750,000	68,750,000
Frozen	2,684,000	
	71,434,000	*68,750,000*
Statutory items	*1,732,309*	*1,732,309*
	690,370,184	659,067,312
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	1,391,946	1,190,522
Salary adjustment reserve	6,054	
Other operating costs	31,911,000	29,918,979
	33,309,000	*31,109,501*
Vote 30—Capital expenditures—		
Capital	19,502,004	17,111,064
Wharf disposal	2,984,000	
	22,486,004	*17,111,064*
Vote 35—Payments to Canada Lands Company (Mirabel) Limited—		
Other operating costs	*5,332,875*	*5,332,875*
Vote 36e—Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited—		
Other operating costs	*3,400,000*	*3,400,000*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 40—Payments to Canada Lands Company (Vieux-Port de Québec) Inc.—		
Other operating costs	*5,124,000*	*5,124,000*
Statutory items	*273,380,863*	*273,380,863*
	343,032,742	335,458,303
MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	285,660	209,418
Salary adjustment reserve	1,340	
Other operating costs	6,797,000	6,431,106
	7,084,000	*6,640,524*
Statutory items	*226,000*	*226,000*
	7,310,000	6,866,524
LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM		
Vote 50—Operating expenditures—		
Salaries, wages and other personnel costs	156,047	144,959
Salary adjustment reserve	953	
Other operating costs	28,642,000	28,154,742
	28,799,000	*28,299,701*
Vote 55—Capital expenditures—		
Capital	*21,977,000*	*21,040,070*
Statutory item	*26,000*	*26,000*
	50,802,000	49,365,771
Subtotal—Department	1,643,283,503	1,258,298,998
Canada Mortgage and Housing Corporation		
Vote 60—Operating expenditures—		
Market housing	92,581,000	88,795,222
Social housing	1,538,641,000	1,429,360,383
Housing support	34,428,000	32,061,257
National Energy Program	425,000	
Challenge 87	15,400	13,490
	1,666,090,400	1,550,230,352
Defence Construction (1951) Limited		
Vote 75—Expenses—Construction and maintenance—		
Other operating costs	13,550,000	13,550,000
National Capital Commission		
Vote 80—Operating expenditures—		
Salaries, wages and other personnel costs	32,101,840	32,086,761
Salary adjustment reserve	229,710	
Other operating costs	19,992,450	19,992,450
Challenge 87	71,600	71,600
	52,395,600	*52,150,811*
Vote 85—Capital expenditures—		
Capital	*39,337,000*	*39,337,000*
Vote 90—Grants and contributions	*11,520,000*	*11,520,000*
	103,252,600	103,007,811
Total ministry	3,426,176,503	2,925,087,161
REGIONAL INDUSTRIAL EXPANSION		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	121,521,306	118,974,147
Salary adjustment reserve	704,727	
Other operating costs	102,518,168	96,942,598
Challenge 87	158,296	158,296
Frozen	4,019,300	
	228,921,797	*216,075,041*
Vote 5—Textile and Clothing Board—		
Operating expenditures—		
Salaries, wages and other personnel costs	860,000	831,666
Other operating costs	435,000	390,311
	1,295,000	*1,221,977*
Vote 10—Grants and contributions—		
Grants and contributions	1,193,663,857	940,810,384
Frozen	2,613,145	
Less: reserve allotment	79,810,091	
	1,116,466,911	*940,810,384*
Vote 11e—Forgiveness of financial obligations—		
Other operating costs	*31,796,099*	*31,796,099*
Vote 15—Payments to Canadian Patents and Development Limited—		
Other operating costs	*1,113,000*	*1,113,000*
Statutory items	*46,076,587*	*46,076,587*
Subtotal—Department	1,425,669,394	1,237,093,088
Cape Breton Development Corporation		
Vote 35—Payments covering mining losses in 1987-88—		
Other operating costs	*1,754,000*	*1,672,227*
Vote 40—Payments for capital expenditures—		
Capital	96,660,000	89,163,278
Frozen	2,000,000	
	98,660,000	*89,163,278*
Vote 45—Payments for the purposes of Sections 22 and 23—		
Other operating costs	*10,600,000*	*10,600,000*
	111,014,000	101,435,505
Federal Business Development Bank		
Vote 50—Payments to the Federal Business Development Bank—		
Other operating costs	*27,015,197*	*26,765,389*
Vote 51e—Payments—Section 20 of the Federal Business Development Bank Act—		
Other operating costs	*23,000,000*	*23,000,000*
Statutory item	*104,400,000*	*28,000,000*
	154,415,197	77,765,389

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Investment Canada		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	5,628,900	5,601,741
Other operating costs	2,864,650	2,864,575
Student Summer Employment Program	63,450	53,929
	8,557,000	*8,520,245*
Statutory item	*910,000*	*910,000*
	9,467,000	9,430,245
Total ministry	1,700,565,591	1,425,724,227
SCIENCE AND TECHNOLOGY		
Ministry of State		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	9,528,723	8,811,067
Salary adjustment reserve	19,057	
Other operating costs	9,373,153	8,730,221
Student Summer Employment Program	208,000	207,754
	19,128,933	*17,749,042*
Vote 5—Grants and contributions—		
Grants and contributions	13,170,000	11,776,205
Frozen	2,878,001	
	16,048,001	*11,776,205*
Statutory items	*1,074,975*	*1,074,975*
Subtotal—Ministry of State	36,251,909	30,600,222
National Research Council of Canada		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	140,006,171	140,005,213
Salary adjustment reserve	466,829	
Other operating costs	97,242,000	97,016,438
Less: receipts and revenues credited to the vote	18,805,000	18,804,510
	218,910,000	*218,217,141*
Vote 15—Capital expenditures—		
Capital	80,776,000	79,549,741
Frozen	1,153,000	
Less: receipts and revenues credited to the vote	1,892,000	1,891,468
	80,037,000	*77,658,273*
Vote 20—Grants and contributions—		
Grants and contributions	112,314,000	108,359,815
Frozen	3,529,000	
	115,843,000	*108,359,815*
Statutory item	*23,396,000*	*23,396,000*
	438,186,000	427,631,229
Natural Sciences and Engineering Research Council		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	5,220,987	5,097,096
Salary adjustment reserve	23,013	
Other operating costs	6,236,000	6,052,848
	11,480,000	*11,149,944*
Vote 30—Grants	*326,258,500*	*326,258,425*
Statutory item	*800,000*	*800,000*
	338,538,500	338,208,369
Science Council of Canada		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	1,572,500	1,572,381
Other operating costs	942,503	942,399
Challenge 87	19,197	19,197
	2,534,200	*2,533,977*
Statutory item	*248,000*	*248,000*
	2,782,200	2,781,977
Total ministry	815,758,609	799,221,797
SECRETARY OF STATE		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	110,322,450	110,157,676
Salary adjustment reserve	1,519,020	
Other operating costs	68,276,393	67,164,453
Challenge 87	228,962	228,961
	180,346,825	*177,551,090*
Vote 5—Grants and contributions	*375,070,500*	*373,498,157*
Statutory items	*2,630,255,723*	*2,630,255,723*
Subtotal—Department	3,185,673,048	3,181,304,970
Advisory Council on the Status of Women		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	1,807,000	1,708,424
Other operating costs	1,353,000	1,445,803
	3,160,000	3,154,227
Public Service Commission		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	87,733,000	86,090,502
Other operating costs	25,100,000	24,203,876
Challenge 87	93,600	93,284
Co-operative Education Program	93,000	92,407
	113,019,600	*110,480,069*
Statutory items	*23,256,481*	*15,036,685*
	136,276,081	125,516,754
Social Sciences and Humanities Research Council		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	3,432,916	3,455,520
Salary adjustment reserve	86,084	
Other operating costs	1,622,000	1,597,582
	5,141,000	*5,053,102*
Vote 25—Grants	*64,279,000*	*64,279,000*
Statutory item	*575,000*	*575,000*
	69,995,000	69,907,102
Status of Women—Office of the Co-ordinator		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	1,653,159	1,587,690
Salary adjustment reserve	9,841	

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Other operating costs	1,106,000	1,008,844
Challenge 87	2,700	2,700
	2,771,700	*2,599,234*
Statutory item	*255,000*	*255,000*
	3,026,700	2,854,234
Total ministry	3,398,130,829	3,382,737,287

SOLICITOR GENERAL

Department

Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	11,983,370	11,954,100
Other operating costs	12,663,030	12,293,081
Challenge 87	110,000	106,204
	24,756,400	*24,353,385*
Statutory items	*1,907,975*	*1,907,975*
Subtotal—Department	26,664,375	26,261,360

Canadian Security Intelligence Service

Vote 5—Program expenditures—		
Other operating costs	136,861,055	136,324,620
Challenge 87	6,545	6,545
	136,867,600	136,331,165

Correctional Service

Vote 10—Penitentiary Service and National Parole Service—Operating expenditures—		
Salaries, wages and other personnel costs	390,847,040	389,484,353
Salary adjustment reserve	3,499,960	
Other operating costs	223,910,790	218,016,720
Challenge 87	381,610	381,610
	618,639,400	*607,882,683*
Vote 15—Penitentiary Service and National Parole Service—Capital expenditures—		
Capital	61,498,835	45,954,422
Delegated capital	46,279,165	46,276,155
Frozen	14,358,000	
	122,136,000	*92,230,577*
Statutory items	*62,911,622*	*62,911,622*
	803,687,022	763,024,882

National Parole Board

Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	12,664,733	12,634,882
Other operating costs	3,585,000	3,555,638
Challenge 87	48,587	48,587
	16,298,320	*16,239,107*
Statutory item	*1,870,000*	*1,870,000*
	18,168,320	18,109,107

Royal Canadian Mounted Police

Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	855,053,924	852,994,131
Salary adjustment reserve	903,949	
Other operating costs	268,969,327	285,517,663
Challenge 87 (Supernumerary Constable Program)	900,000	871,274
Challenge 87	48,859	45,556
Less: receipts and revenues credited to the vote	399,633,000	446,231,338
	726,243,059	*693,197,286*
Vote 30—Capital expenditures—		
Capital	*103,177,100*	*103,058,269*
Statutory items	*165,360,269*	*165,360,269*
	994,780,428	961,615,824
Total ministry	1,980,167,745	1,905,342,338

SUPPLY AND SERVICES

Department

Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	186,002,950	185,573,810
Salary adjustment reserve	1,155,458	
Other operating costs	182,464,312	182,118,000
Unsolicited Proposals Program	23,000,000	18,267,400
Public Awareness Program	1,993,500	1,908,000
Challenge 87	38,148	38,148
Less: receipts and revenues credited to the vote	144,115,000	143,714,149
	250,539,368	*244,191,209*
Statutory items	*526,061,835*	*297,155,156*
Subtotal—Department	776,601,203	541,346,365

Statistics Canada

Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	166,641,411	166,633,441
Salary adjustment reserve	575,121	
Other operating costs	57,134,034	57,069,452
Challenge 87	48,400	48,400
Student Summer Employment Program	2,331,000	2,329,210
Less: receipts and revenues credited to the vote	23,996,566	23,997,248
	202,733,400	*202,083,255*
Statutory item	*25,399,000*	*25,399,000*
	228,132,400	227,482,255
Total ministry	1,004,733,603	768,828,620

TRANSPORT

Department

Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	778,266,268	777,881,161
Salary adjustment reserve	3,353,993	
Other operating costs	462,655,620	446,888,537
Challenge 87	76,400	76,400
Student Summer Employment Program	5,460,000	5,146,584
Less: receipts and revenues credited to the vote	561,731,310	576,503,679
	688,080,971	*653,489,003*
Vote 2c—Forgive certain debts and interest owing—		
Forgiveness of financial obligations	*1,349,453,281*	*1,349,453,280*
Vote 5—Capital expenditures—		
Capital	487,662,005	460,636,149
Frozen	64,600,000	
	552,262,005	*460,636,149*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 10—Grants and contributions—		
Grants and contributions	298,432,018	284,078,512
Frozen	8,828,000	
	307,260,018	*284,078,512*
Vote 11e—Debt write-off—Coast Ferries Ltd.—		
Other operating costs	*75,000*	*75,000*
Vote 15—Payments to Canada Harbour Place Corporation—		
Other operating costs	*2,020,003*	*2,000,000*
Vote 20—Payment to the Canarctic Shipping Company, Limited—		
Other operating costs	*5,855,000*	*5,855,000*
Vote 21e—Payment to the Atlantic Pilotage Authority—		
Other operating costs	*586,000*	*444,011*
Vote 22e—Payment to the Great Lakes Pilotage Authority, Ltd.—		
Other operating costs	*1,470,000*	*1,018,971*
Vote 23e—Payment to the Laurentian Pilotage Authority—		
Other operating costs	*1,580,000*	*1,543,286*
Vote 25—Payment to the Jacques Cartier and Champlain Bridges Inc.—		
Other operating costs	*7,052,000*	*6,228,601*
Vote 30—Payment to the Canada Ports Corporation—		
Other operating costs	*3,485,001*	*2,143,651*
Vote 35—Payments to Marine Atlantic Inc.—		
Other operating costs	*129,433,000*	*127,603,789*
Vote 40—Payments to VIA Rail Canada Inc.—		
Other operating costs	*611,900,000*	*604,204,893*
Vote 45—Payments to the St. Lawrence Seaway Authority—		
Other operating costs	*24,500,000*	*24,500,000*
Vote 50—Payments to CN Railway for benefits provided to employees—		
Other operating costs	*413,000*	*233,182*
Statutory items	*264,869,552*	*55,964,324*
Subtotal—Department	3,950,294,831	3,579,471,652
Canadian Aviation Safety Board		
Vote 60—Program expenditures—		
Salaries, wages and other personnel costs	9,464,832	9,445,276
Salary adjustment reserve	65,168	
Other operating costs	5,060,495	5,065,985
Student Summer Employment Program	69,805	59,591
	14,660,300	*14,570,852*
Statutory item	*1,522,000*	*1,522,000*
	16,182,300	16,092,852
Civil Aviation Tribunal		
Vote 75—Program expenditures—		
Salaries, wages and other personnel costs	369,722	356,974
Salary adjustment reserve	1,278	
Other operating costs	619,000	364,251
	990,000	*721,225*
Statutory item	*60,040*	*60,040*
	1,050,040	781,265
Grain Transportation Agency Administrator		
Vote 80—Operating expenditures—		
Salaries, wages and other personnel costs	1,354,974	1,199,103
Salary adjustment reserve	6,026	
Other operating costs	1,380,000	940,162
Challenge 87	8,000	5,787
	2,749,000	*2,145,052*
Vote 85—Contributions—		
Contributions	16,253,402	3,397,380
Frozen	1,746,598	
	18,000,000	*3,397,380*
Statutory item	*217,000*	*217,000*
	20,966,000	5,759,432
National Transportation Agency		
Vote 65 — Operating expenditures—		
Salaries, wages and other personnel costs	30,344,818	30,119,460
Other operating costs	7,785,000	7,728,977
Challenge 87	110,100	88,156
Co-operative Education Program	85,600	83,276
	38,325,518	*38,019,869*
Vote 70—Contributions	*25,423,000*	*25,360,157*
Statutory items	*1,092,836,482*	*1,092,836,482*
	1,156,585,000	1,156,216,508
Northern Pipeline Agency		
Vote 90—Program expenditures—		
Salaries, wages and other personnel costs	222,000	108,842
Other operating costs	263,000	113,552
	485,000	*222,394*
Statutory item	*33,000*	*33,000*
	518,000	255,394
Total ministry	5,145,596,171	4,758,577,103
TREASURY BOARD		
Secretariat		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	36,280,665	36,037,977
Salary adjustment reserve	124,805	
Other operating costs	21,819,531	20,353,980
	58,225,001	*56,391,957*
Statutory items	*5,925,539*	*5,925,539*
	64,150,540	62,317,496
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
Vote 5—Government contingencies—		
Frozen	*275,826,815*	

Budgetary expenditure by allotment—*Concluded*

	Allotments	Expenditures
	$	$
Vote 10—Employment Initiatives—		
Affirmative Action—Voted amount	*5,808,827*	
	281,635,642	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 15—Public Service Insurance—		
Salaries, wages and other personnel costs	316,679,000	301,322,351
Less: receipts and revenues credited to the vote	36,597,000	33,241,122
	280,082,000	*268,081,229*
Statutory items	*(1,346,241)*	*(1,346,241)*
	278,735,759	266,734,988
TEMPORARY ASSIGNMENTS PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	3,286,000	2,460,567
Other operating costs	58,000	17,092
Less: receipts and revenues credited to the vote	2,656,000	1,801,903
	688,000	*675,756*
Statutory item	*477,000*	*477,000*
	1,165,000	*1,152,756*
Subtotal—Secretariat	625,686,941	330,205,240
Comptroller General		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	8,403,702	8,353,143
Salary adjustment reserve	12,298	
Other operating costs	3,308,000	3,175,460
	11,724,000	*11,528,603*
Statutory item	*1,250,000*	*1,250,000*
	12,974,000	12,778,603
Privatization and Regulatory Affairs		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	4,394,285	3,631,867
Salary adjustment reserve	14,715	
Other operating costs	13,210,000	7,240,824
	17,619,000	*10,872,691*
Statutory items	*63,931,560*	*63,931,560*
	81,550,560	74,804,251
Total ministry	720,211,501	417,788,094
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	128,111,239	128,107,451
Other operating costs	44,304,348	44,304,153
Purchased health care services	167,404,000	165,126,685
Challenge 87	718,319	589,235
	340,537,906	*338,127,524*
Vote 5—Grants and contributions	*1,292,914,002*	*1,240,361,790*
Statutory items	*19,582,015*	*19,582,015*
	1,653,033,923	1,598,071,329
CANADIAN PENSION COMMISSION PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	2,774,364	2,619,875
Other operating costs	879,700	875,150
Challenge 87	8,791	8,787
	3,662,855	*3,503,812*
Statutory item	*371,000*	*371,000*
	4,033,855	3,874,812
BUREAU OF PENSIONS ADVOCATES PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	5,091,299	5,076,137
Other operating costs	911,000	910,937
Challenge 87	3,700	3,697
	6,005,999	*5,990,771*
Statutory item	*730,000*	*730,000*
	6,735,999	6,720,771
VETERANS APPEAL BOARD PROGRAM		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	631,226	568,849
Other operating costs	26,000	24,075
Challenge 87	8,000	7,987
Frozen	743,000	
	1,408,226	*600,911*
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	700,680	668,482
Other operating costs	45,621	44,253
Challenge 87	12,200	12,165
Frozen	591,000	
	1,349,501	*724,900*
Vote 26c—Program expenditures—		
Salaries, wages and other personnel costs	1,166,000	1,108,054
Other operating costs	218,000	197,127
	1,384,000	*1,305,181*
Statutory item	*380,000*	*380,000*
	4,521,727	3,010,992
Total ministry	1,668,325,504	1,611,677,904

Commissions

General information by commission

The purpose of the following statement is to present general information for all commissions that are part of the Government of Canada as an accounting entity, and also for all commissions funded at least 50% by the Government of Canada. Amounts in *italic* type represent current year estimates and amounts in roman type represent current year expenditures.

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
COMMUNICATIONS					
Canadian Radio-television and Telecommunications Commission	*180,000*[1]	*240,000*	*21,699,972*	*6,380,426*	*28,500,398*
	132,600[1]	209,685	21,673,938	6,409,687	28,425,910
The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act, SC 1975, c. 49. It consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council. Its mandate is to encourage the implementation of the national broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction. The Commission is ongoing.					
National Film Board	*15,000*	*30,000*	*10,000*	*45,000*	*100,000*
	12,375	26,755	6,195	51,587	96,912
The Board of Trustees was established under Part IV of the National Film Act, 1950, consisting of the Commissioner, who shall be the Chairman, and eight other members to be appointed by the Governor in Council. The Board is permanent.					
National Museums of Canada					
Board of Trustees	*74,900*	*146,100*			*221,000*
	72,725	61,772		3,719	138,216
The Board of Trustees was established under the authority of the National Museums Act (1967-68, c. 21, s. 1). Its mandate is to act as the legal and governing authority for the National Museums Corporation and to ensure that the purposes of the Corporation, as stated in Section 5 of the National Museums Corporation Act, are carried out. Term indeterminate.					
CONSUMER AND CORPORATE AFFAIRS					
Competition Tribunal	*82,000*		*597,000*	*1,386,000*	*2,065,000*
	93,515	5,305	274,614	503,471	876,905
The Tribunal was established to provide a court of record to hear and determine applications made to it in relation to matters falling under Part VII of the Competition Act. Term indeterminate.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
EMPLOYMENT AND IMMIGRATION					
Immigration Appeal Board	*3,526,393* 3,577,822	*416,000* 362,920	*4,491,607* 3,856,235	*3,275,000* 2,844,410	*11,709,000* 10,641,387
The Immigration Appeal Board is an independent judicial body originally established by the "Immigration Appeal Board Act", which was proclaimed in force on November 13, 1967. This Act was repealed as of April 10, 1978 when the "Immigration Act, 1976" was proclaimed in force. The Board continues under this Act and derives its jurisdiction therefrom. The objective of the Board is to make available to certain categories of persons who have been denied entry to or ordered removed from Canada, or to Canadian citizens whose relatives have been refused landing in Canada by officials of Employment and Immigration Canada, an independent court to which such decisions may be appealed on both legal and equitable grounds. In addition, the Board is empowered to consider all applications for redetermination of refugee claims which have been refused by the Minister of Employment and Immigration.					
ENERGY, MINES AND RESOURCES					
Atomic Energy Control Board[2]	142,521	19,942		2,081	164,544
The Board was established under Part III of the Atomic Energy Control Act, A-19, 1946. Its objective is to control atomic energy in the interests of health and safety and national security.					
International Boundary Commission	*67,696* 67,696	*5,096* 5,096			*72,792* 72,792
The Commission was established under the provisions of the Treaty of Washington, April 11, 1908 and the Treaty of Washington, February 24, 1925. Its powers are further defined in the International Boundary Commission Act, RSC 1970, c. I-19. The purpose of the Commission is to maintain an effective land and water boundary between Canada and the United States by means of physical demarcation, and to regulate transboundary construction activity. The Commission is a permanent organization.					
National Energy Board	*1,000,000*[3] 909,328[3]	*110,000* 96,410	*18,365,000*[3] 17,861,263[3]	*4,365,000* 3,625,174	*23,840,000*[3] 22,492,175[3]
The National Energy Board was established under Part I of the National Energy Board Act, c. N-6, 1974. Its objectives are: (a) to ensure that the best interests of Canada are serviced in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil; (b) to ensure the safe construction and operation of powerlines and of oil and gas pipelines subject to federal jurisdiction.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
ENVIRONMENT					
Canadian Environmental Advisory Council					*206,300*
	49,100	69,644			118,744
The Canadian Environmental Advisory Council (CEAC) was perceived, at the time of its founding in 1972, as a means to promote communication and understanding among diverse interest groups in society, and between those groups and the Minister of the Environment. The practical means provision of advice by the Council to the Minister of the Environment. Appointments are normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended.					
Canadian Environmental Assessment Research Council					*500,000*
	7,720	31,194		125	39,039
To promote research in environmental impact assessment. Appointments are made by the Executive Chairman and normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended.					
The Historic Sites and Monuments Board of Canada	*70,000*	*56,000*	*35,998*	*17,303*	*179,301*
	61,400	56,538	35,989	25,364	179,291
The Board was established under Section 6 of the Historic Sites and Monuments' Act by Order in Council PC 1960-2/1976, October 1, 1969. The Historic Sites and Monuments Board of Canada is a statutory board appointed by the Governor in Council to advise the Minister of Environment on the Commemoration of our nation's history. Term indeterminate.					
FISHERIES AND OCEANS					
Canada-Norway Sealing Commission[4]					
This Commission was established through Article 3 of a treaty between the Governments of Canada and Norway on sealing and the conservation of seal stocks in the North West Atlantic Ocean signed in Ottawa, July 15, 1971 date of coming into force: December 22, 1971. It was established to administer the agreement and submit proposals, to the contracting parties, on sealing, conservation of seal stocks, national quotas, opening and closing dates, humane hunting methods, and inspection and control procedures. The life of the Commission is ongoing.					
Fisheries and Oceans Research Advisory Council	*116,000*	*157,000*		*40,000*	*313,000*
	197,375	85,032		99,000	381,407
The Council was established under the authority of the Fisheries and Oceans Research Advisory Council Act. Its mandate is to advise the Minister on all matters referred to it by the Minister relating to: fisheries research and the marine sciences including technological developments in those fields; the scope and adequacy of the science policies and programs of the Department of Fisheries and Oceans, having regard to the duties and functions of that Department and the science policies and international obligations of the Government of Canada; and the coordination of research and development programs in the fields of fisheries research and the marine sciences. The Council is permanent.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Fisheries Prices Support Board	*73,500* 73,350	*11,500* 11,176	*71,000* 70,823	*14,000* 14,079	*170,000* 169,428
The Board was established by authority of the Fisheries Prices Support Act RSC 1970, c. F-23. Its mandate is to prescribe from time to time, with the approval of the Governor in Council, prices at which the Board may purchase fisheries products; to purchase, directly or indirectly, fish or fish products; and to pay, directly or indirectly the differential between current market price and Board price to the producer. The life of the Board is ongoing.					
Great Lakes Fishery Commission	*1,800* 1,200	*5,080* 2,969			*6,880* 4,169
This Commission was established in 1955 under the Great Lakes Fisheries Convention Act, 1955 c. 34, s. 1 as amended and consolidated in RSC 1970, c. F-15. Its purpose: to conduct investigations into fisheries of the Great Lakes, to install devices and apply lampricide in the Convention area and tributaries thereof, for lamprey control. The Commission is composed of Canadian and US sections, each served by four Commissioners appointed by their respective government. The life of the Commission is ongoing.					
International Commission for the Conservation of Atlantic Tunas[4]					
This Commission was established under the Fisheries Act, ss. 34, 69 and a Convention, adhered to by Canada, effective 1968. The Commission is responsible for studying the populations of tuna-like species in the Atlantic Ocean and its adjacent seas, and for making recommendations to the contract-parties concerning measures required to maintain the population of these fisheries at levels which will provide the optimum sustainable catch. The present council membership consists of Canada, France, Ivory Coast, Japan, Morocco, Portugal, Spain and the USA. Each contracting party is represented on the Commission by no more than these Commissioners. The life of the Commission is ongoing.					
International Council for the Exploration of the Sea[4]					
This Commission was established under PC 2967-1696. Its mandate is to encourage and coordinate studies of the marine environment with particular reference to the living resources of the sea with concentration on the North Atlantic. The Council has no regulatory function, but provides scientific advice on request to member governments, groups of member governments or International Commissions. The life of the Commission is ongoing.					
International Fisheries Commissions Pension Society		*6,705* 4,798			*6,705* 4,798
This Commission was established under the Canada Corporations Act 1964-65, c. 52, s. 2 and Letters Patent (152950) issued by the Secretary of State, July, 1957. Its mandate is to administer pension and related benefit policies for employees and dependents of International Fisheries Commissions established and maintained by Canada and the USA. The life of the Commission is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
International North Pacific Fisheries Commission	*2,700* 1,800	*3,205* 1,293			*5,905* 3,093
This Commission was established under the North Pacific Convention Act, 1952-53, c. 44, s. 1, now RSC 1970, c. F-16. Its mandate is to carry out and give effect to the provisions of the International Convention for High Seas Fisheries of the North Pacific Ocean; to ensure that the fisheries joint-interests are maintained at the level of maximum sustainable productivity; to promote and co-ordinate scientific studies necessary to ascertain the conservation measures required and recommend such measures to the contracting parties. The life of the Commission is ongoing.					
International Pacific Halibut Commission	*1,200* 1,500	*2,550* 2,500			*3,750* 4,000
The Commission was established under the North Pacific Halibut Fisheries Convention Act, 1952-53, c. 43, s. 1 as amended and consolidated in RSC 1970, c. F-17. The Commission was established to conduct scientific investigation and to recommend to governments regulatory measures required for the proper management of halibut resources in the North Pacific Ocean. The life of the Commission is ongoing.					
North Atlantic Salmon Conservation Organization	*4,500* 2,400	*9,100* 7,311			*13,600* 9,711
This Commission was established under the Convention for the Conservation of Salmon in the North West Atlantic Ocean, October 1, 1983, ratified by PC 1983-2893. Its mandate is to promote conservation, restoration, enhancement and rational management of salmon stocks in the North Atlantic Ocean, through international co-operation. The life of the Commission is ongoing.					
North Pacific Fur Seal Commission[4]					
This Commission was established under the Pacific Fur Seals Convention Act, 1957, c. 31, s. 1 as amended and consolidated in RSC 1970, c. F-33. Its mandate is to ensure that the fur seal populations are maintained at levels which will provide the greatest annual harvest with due respect to their relation to the productivity of other living marine resources and to co-ordinate scientific investigation to ensure the attainment of this objective. The life of the Commission is ongoing.					
North West Atlantic Fisheries Organization	*1,800*	*4,000* 3,826			*5,800* 3,826
This Commission was established by a Convention adhered to by Canada, effective January 1979, and Regulations made under the Fisheries Act. Its mandate is to promote the conservation and maximum utilization of the fisheries resources of the North West Atlantic and to encourage the co-operation internationally with further consultation regarding these resources. The life of the Commission is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
Pacific Salmon Commission	*100,000*	*100,000*			*200,000*
	87,000	99,838		19,113	205,951

This Commission was established under the Pacific Salmon Convention Act, 1957, c. 11, s.1 as amended and consolidated in RSC 1970, c. F-19, s.1, and Order in Council 1986. The Treaty provides a unique opportunity to resolve stock interception problems, reduce the overfishing of internationally exploited stocks and open new avenues to increase salmon production through enhancement, stock conservation and rebuilding. The Treaty establishes a new institutional framework for coordinating Canadian and US salmon management, enhancement and research. The Treaty establishes specific limitations on key interception fisheries, commits both countries to additional research activities, mandates an ongoing negotiation process to implement Treaty objectives and establishes an independent arbitration mechanism to settle technical differences. The life of the Commission is ongoing.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Indian Commission of Ontario	*50,225*	*32,000*	*158,749*	*132,557*	*373,531*
	50,225	32,000	158,749	50,150	291,124

Established by concurrent federal and provincial Orders in Council and resolution of Ontario status Indian Chiefs in 1978. Current federal Order in Council PC 1986-4/767 for period April 1, 1985 to March 31, 1989. The mandate is to assist the Indian people, Canada and Ontario foster Indian self-government and to resolve outstanding issues, usually of a jurisdictional nature. The figures do not show total commission cost, since it is funded on a two-thirds (Federal) and one-third (Provincial) basis.

Northwest Territories Water Board	*100,000*	*30,000*			*130,000*
	96,985	23,588			120,573

The Board was established under Section 7 of the Northern Inland Water Act, 1969-70, c. 66, and consists of not less than 3 and not more than 9 members appointed by the Minister. Its mandate is to provide for the conservation, development and utilization of the water resources of the Northwest Territories in a manner that will provide the optimum benefit therefrom for all Canadians and for the residents of the Northwest Territories in particular. The Board is permanent.

Regional Land Use Planning Commissions:

Beaufort-MacKenzie Delta Land Use Planning Commission	*45,000*	*55,000*			*100,000*
	74,287	55,252			129,539
Lancaster Sound Lake Land Use Planning Commission	*117,000*	*73,000*			*190,000*
	121,063	75,778			196,841
Northwest Territories Land Use Planning Commission	*65,000*	*32,000*			*97,000*
	77,600	34,988			112,588

The establishment of the 3 Commissions was authorized by TB Minute 798176 on May 22, 1985. The objective of each commission is to develop a land use plan which represents the priorities of each region's residents in the protection of the environment and sustaining the resources of the Northwest Territories. The plans will also provide the necessary framework to guide future economic development decisions in each region. It is unknown as yet how long each commission will continue, however it is probable that each one will operate on an ongoing basis to monitor the implementation of each plan.

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Yukon Territorial Water Board	*70,000*	*20,500*		*3,000*	*93,500*
	67,420	20,918		212	88,550
The mandate for the Yukon Territorial Water Board is to provide professional services. The Water Board is charged with the regulation of water use in the Yukon Territory under the provisions of the Northern Inland Water Act 1970. Each member of the Board is appointed by the Minister of Indian and Northern Development for a 1 to 3 year term. The Yukon Territorial Water Board will exist as long as the Northern Inland Water Act is in effect.					
JUSTICE					
Canadian Human Rights Commission	*294,100*	*55,000*	*148,322*	*18,000*	*515,422*
	303,537	50,207	129,855	19,914	503,513
The Commission was established under authority of the Canadian Human Rights Act. Its mandate is to receive and investigate complaints of discrimination, to obtain a resolution or settlement where discrimination is established and to combat discriminatory practices and policies by means of information, public education and research. Term indeterminate.					
Commissioner for Federal Judicial Affairs					
Commission on Judges' Salaries and Benefits, 1986	*13,820*	*452*		*8,390*	*22,662*
	7,515	372		818	8,705
The Commission was established under the authority of Section 19.3 of the Judges Act. The mandate was to inquire into the adequacy of the salaries and other amounts payable under the Judges Act and into the adequacy of the judges benefits generally. A report from the Commission was required to be submitted within six months of the date of the appointment of the Commissioners.					
Law Reform Commission of Canada	*350,000*	*115,000*	*1,576,000*	*2,920,000*	*4,961,000*
	338,827	108,048	1,516,215	2,342,428	4,305,518
The Commission was established by authority of the Law Reform Commission Act. Its mandate is to study and keep under review the laws of Canada with a view to making recommendations for their improvement, modernization and reform. The Commission is permanent.					
LABOUR					
Labour Adjustment Review Board	*35,000*	*18,000*	*311,000*	*63,000*	*427,000*
	26,500	17,997	198,920	20,349	263,766
The Board was established under the Labour Adjustment Benefits Act. Its mandate is to determine whether individuals are eligible to apply to Employment and Immigration Canada for benefits under the Act. The termination date for industries designated nationally under the Act was August 17, 1986 and for industries designated regionally (in seven communities only) the termination date was February 12, 1987. Although the Program is now ended, the Board still meets on a regular basis to deal with those cases of layoffs that still fall within the program dates and no actual termination date has been approved.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
NATIONAL HEALTH AND WELFARE					
Canada Pension Plan Advisory Board[2]	20,437	49,523		11,198	81,158
The Board was established as a committee under Part III, Section 117, of the Canada Pension Plan (Order in Council PC 1965-799 of May 5, 1965). An amendment to the Canada Pension Plan Act (Bill C-116 of January 1, 1987) included the name change from Canada Pension Plan Advisory Committee to Canada Pension Plan Advisory Board. Its mandate is to review the operation of the Canada Pension Plan, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under the Plan. The life of the Board is unspecified.					
National Advisory Council on Aging[2]	30,197	50,095	199,438	137,904	417,634
The Council was established by Order in Council PC 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged. The life of the Council is unspecified.					
National Advisory Council on Fitness and Amateur Sport[2]	8,000	32,651		21,158	61,809
The Board was established as a committee under Part III, Section 117, of the Canada Pension Plan (Order in Council PC 1965-799 of May 5, 1965). An amendment to the Canada Pension Plan Act (Bill C-116 of January 1, 1987) included the name change from Canada Pension Plan Advisory Committee to Canada Pension Plan Advisory Board. Its mandate is to review the operation of the Canada Pension Plan, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under the Plan. The life of the Board is unspecified.					
National Council of Welfare[2]	10,525	9,645	159,129	243,394	422,693
The Council was established by the Government Organization Act, 1969 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy. The life of the Council is unspecified.					
PRIVY COUNCIL					
Commission of Inquiry into Certain Matters Associated with the Westbank Indian Band	88,500	6,323	*79,000* 64,078	*886,000*[3] 693,168	*965,000* 852,069
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1986-1816, August 12, 1986. The final report was submitted on April 19, 1988.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Commission of Inquiry into the Facts of Allegations of Conflict of Interest Concerning the Honourable Sinclair M Stevens			*115,000*	*737,000*	*852,000*
			152,915	481,002	633,917
The Commission was established under Part I of the Inquiry Act by Order in Council PC 1986-1139, May 15, 1986. The final report was submitted on November 25, 1987.					
Commission of Inquiry on War Criminals[2]			19,501	11,950	31,451
The Commission was established under Part I of the Inquiry Act by Order in Council PC 1985-348, February 7, 1985. The final report was submitted by the Commissioner on December 30, 1986.					
Royal Commission on the Economic Union and Development Prospects for Canada[2]				1,487	1,487
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-3581, November 5, 1982.					
Royal Commission on the "Ocean Ranger" Marine Disaster[2]				9,728	9,728
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-819, March 7, 1982.					
Economic Council of Canada			*6,011,000*	*2,453,000*	*8,464,000*
		53,891	5,913,992	2,188,358	8,156,241
The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.					
Public Service Staff Relations Board	*1,272,100*	*216,000*	*5,685,900*	*1,805,000*	*8,979,000*
	1,004,222	109,783	5,605,237	1,726,712	8,445,954
The Board was established under the Public Service Staff Relations Act 1966-67. Its mandate is to provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.					
REGIONAL INDUSTRIAL EXPANSION					
Advisory Council on Adjustments		*6,000*			*6,000*
		5,669			5,669
The Council was established pursuant to the Department of Regional Industrial Expansion Act. Its mandate is to assist the Government in ensuring that Canadians take full advantage of the new opportunities arising from the Canada–US Free Trade Agreement. The Council is expected to remain in operation until June 1989.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Fednor Economic Advisory Board	*40,000*	*25,000*			*65,000*
	35,610	22,435			58,045
The Board was established pursuant to the Department of Regional Industrial Expansion Act. Its mandate is to advise the Federal Government on economic policies, programs and services particularly as they relate to use of the Federal Economic Initiative in Northern Ontario.					
Textile and Clothing Board	*30,000*	*40,000*			*70,000*
	28,565	37,238			65,803
The Board was established under the Act of Parliament No. 19-20 Elizabeth II Chapter 39. Its mandate is to carry out inquiries into complaints made by industry because of imports. The Board will continue to perform its duties indefinitely.					
SCIENCE AND TECHNOLOGY					
Science Council of Canada		*126,000*		*5,000*	*131,000*
		130,202		6,420	136,622
The Science Council of Canada was established under the Science Council of Canada Act 1966-67 c.19, s.1. Its mandate is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology. The Science Council of Canada is permanent.					
SECRETARY OF STATE					
Canadian Advisory Council on the Status of Women	*283,400*	*163,000*			*446,400*
	275,216	141,930			417,146
In 1973, the Canadian Advisory Council on the Status of Women was established as an independent organization funded by the government. The Council was granted legal status through Order in Council PC 1976-781. Its mandate is to bring before the federal government and the public matters of interest and concern to women; and to advise the Minister on such matters relating to the status of women as the Minister may refer to the Council for its consideration or as the Council may deem appropriate. The Council is permanent.					
SOLICITOR GENERAL					
National Parole Board[2]	3,616,919	798,021			4,414,940[6]
The Board was established under the authority of the Parole Act. Its mandate is to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy. The Board is permanent.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
TRANSPORT					
Canadian Aviation Safety Board	*596,900* 632,126	*83,500* 65,439	*165,371* 214,939	*97,200* 69,908	*942,971* 982,412
The Board was established under the Canadian Aviation Safety Board Act. Its mandate is to advance aviation safety by: (i) identifying safety deficiencies as evidenced by aviation occurrences; (ii) conducting independent investigations and, if necessary, public inquiries into aviation occurrences in order to make findings as to their contributing factors and causes; and (iii) reporting publicly on its investigations and inquiries and making recommendations designed to eliminate or reduce safety deficiencies. The Board is permanent.					
Canadian Transport Commission					*1,156,585,000*[7] 1,156,216,508[7]
The Commission was established under Part I of the National Transportation Act, 1966-67, c.69, s. 2, and consists of not more than seventeen members appointed by the Governor in Council.					
Commission of Inquiry on the Hinton Train Collision[2]				13,701	13,701
The Commission was established under the authority of Part I of the Inquiries Act. Its mandate is to inquire into and report on the collision between VIA Rail Canada Inc. train number 4 and Canadian National Railway train number 413 at or about mile 173, Edson Subdivision in the Province of Alberta on February 8, 1986. The term is from February 12, 1986 to February 28, 1987.					
National Transportation Agency[4]					
The Agency was established under Part I of the National Transportation Act 1987, c.34, s.6, and consists of not more than nine members appointed by the Governor in Council, in addition the Governor in Council may appoint not more than six temporary members. The Agency's objective is to support the implementation of the national transportation policy through the economic regulation of carriers and modes of transportation that come under federal jurisdiction, and through the regulation of railway transport services so they are operated in a safe manner that minimizes the risk of personal injury to employees and the public as well as damages to property. The Agency is permanent.					
VETERANS AFFAIRS					
Bureau of Pensions Advocates	*82,000* 90,055	23,029	*5,740,299* 5,716,082	*913,700* 891,604	*6,735,999* 6,720,770
The Bureau was established under the authority of the Pension Act. Its mandate is to provide a counselling service to applicants and pensioners with respect to the application to them of the Act or any other law providing for the awarding or granting of pensions; to assist applicants in the preparation of applications; and to arrange for applicants and pensioners to be represented by a Pensions Advocate at hearings held under the Act. Term indeterminate.					

Commissions—*Continued*

General information by commission—*Concluded*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Canadian Pension Commission	*1,517,362*	*693,900*	*1,628,002*	*194,591*	*4,033,855*
	1,660,536	399,392	1,330,339	484,545	3,874,812
The Commission was established under the authority of the Pension Act. Its mandate is to adjudicate claims for compensation due to death or disability incurred during military and other selected service. Term indeterminate.					
Pension Review Board	*477,399*	*10,000*	*859,281*	*155,821*	*1,502,501*
	381,682	5,004	439,799	51,415	877,900
The Board was established in 1971 under the auspices of the Pension Act. Its mandate is to ensure that eligible ex-members of the Armed Forces, of the RCMP and certain civilians and/or their respective dependants receive the full benefits of the Pension Act and related statutes. The Board was dissolved in September 1987.					
Veterans Appeal Board	*623,467*	*10,000*	*542,533*	*208,000*	*1,384,000*
	626,527	4,530	481,527	192,597	1,305,181
The statutory framework within which the Veterans Appeal Board functions is set out in the Veterans Appeal Board Act and Regulations. Within Veterans Affairs, the Board is the final tribunal for appeals on adjudication of disability pensions and allowances. The Federal Court and the Tax Court of Canada are additional avenues of appeal available outside of Veterans Affairs. The objective of the Program is to provide a system of appeals to ex-members of the armed forces and RCMP, certain civilians and/or their respective dependants in order to ensure they receive the full benefits they are entitled to under the Pension Act, the War Veterans Allowance Act, the Civilian War Pensions and Allowances Act and related statutes. The Veterans Appeal Board is an indeterminate organization established by statute in September 1987.					
War Veterans Allowance Board	*513,451*	*6,000*	*977,775*	*138,000*	*1,635,226*
	197,374	2,164	598,475	29,898	827,911
The statutory framework within which the Board functions is set out in the War Veterans Allowance (WVA) Act, Veterans Allowance Regulations, Part XI of the Civilian War Pensions and Allowances (CWP&A) Act. These Acts and Regulations outline the terms and conditions of eligibility for receipt of benefits under the legislation. The objective of the Program is to ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of the Civilian War Pensions and Allowances Act. The Board was dissolved in mid-September 1987.					

* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

(1) Does not include salaries of full-time members. Attachment to Order in Council establishing their salaries stipulates that "The specific salary of any person named in the schedule to the attached Order in Council is confidential information".

(2) Estimates not available.

(3) Does not include statutory items.

(4) Amounts not available.

(5) Includes member salary and travel and living expenses.

(6) The above costs do not include Regional Community Board Member (RCBM) fees. These are paid as professional services.

(7) In accordance with Treasury Board Travel Regulations.

Commissions—*Continued*

Details of travel and living expenses

The following statement presents detailed information on each commission's member. The member's status and the authority fixing the rate of travel and living expenses are identified by the following codes:

Status	Code
Full time member employed in the Public Service	1
Full time member not employed in the Public Service	2
Part time member employed in the Public Service	3
Part time member not employed in the Public Service	4

Authority fixing rate	Code
Governor in Council	A
Statute(s) of the Commission	B
By-law(s) of the Commission	C

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1987-88 Expenditures
			$	$
COMMUNICATIONS				
Canadian Radio-television and Telecommunications Commission				
Baker R J (terminated April 5, 1987)	4	C	45/per diem plus accommodation	
Barrie M E	4	C	45/per diem plus accommodation	16,496
Bureau A (Chairman)	1		(1)	37,466
Carrier N	4	C	45/per diem plus accommodation	16,508
Coupal M (appointed Vice-Chairperson March 22, 1988)	1	C	45/per diem plus accommodation	11,168
de la Chevrotière J (terminated May 19, 1987)	4	C	45/per diem plus accommodation	
Gower R	1	C	45/per diem plus accommodation	13,203
Iacobaccio A (resigned December 10, 1987)	4	C	45/per diem plus accommodation	5,694
Lawrence J (Vice-Chairman terminated August 31, 1987)	1	C	45/per diem plus accommodation	4,546
McRae P	1	C	45/per diem plus accommodation	9,189
Merchant S (terminated December 1, 1987)	4	C	45/per diem plus accommodation	10,063
Mongeau J P (resigned September 4, 1987)	1	C	45/per diem plus accommodation	1,112
Oda B (appointed September 18, 1987)	1	C	45/per diem plus accommodation	9,801
Patrick S C (terminated March 31, 1988)	4	C	45/per diem plus accommodation	14,038
Robson J R (terminated October 22, 1987)	1	C	45/per diem plus accommodation	10,087
Ruest W (appointed February 26, 1988)	4	C	45/per diem plus accommodation	1,860
Scott G (appointed December 22, 1987)	4	C	45/per diem plus accommodation	2,026
Sherman L R (appointed Vice-Chairman September 4, 1987)	1	C	45/per diem plus accommodation	11,973
Therrien R (Vice-Chairman, deceased December 21, 1987)	1	C	45/per diem plus accommodation	6,785
Warren P	4	C	45/per diem plus accommodation	22,763
Warren S (appointed December 22, 1987)	4	C	45/per diem plus accommodation	4,907
				209,685(2)
National Film Board				
Barabash E	4	C	(1)	6,339
Bourgon J	3	C	(1)	1,811
Dorion M	4	C	(1)	7,703
Fisher H	4	C	(1)	2,188
Léger M	4	C	(1)	7,244
Shain M	4	C	(1)	1,073
Watson P	4	C	(1)	397
				26,755
National Museums of Canada				
Board of Trustees				
Bell M	4	C	(1)	693
Campbell G K	4	C	(1)	5,621
Cyr L	4	C	(1)	8,343
Goldfarb G J	4	C	(1)	1,018
Hould C	4	C	(1)	3,344
Murphy S B (Chairman, effective Sept/11/87)	4	C	(1)	1,009
Nantel B (Vice-Chairman)	4	C	(1)	2,702
Pageau Y	4	C	(1)	2,375
Pelletier G (Chairman until June/16/87)	4	C	(1)	2,664
Pincombe C A	4	C	(1)	3,174
Randall J R	4	C	(1)	2,262
Scott B A	4	C	(1)	5,481
Tovell R L	4	C	(1)	13,758
Tremblay R	4	C	(1)	9,328
				61,772
CONSUMER AND CORPORATE AFFAIRS				
Competition Tribunal				
Roseman F	2	A	(1)	1,058
Sarrazin M H	4	A	(1)	3,254
Trebilcock M	4	A	(1)	993
				5,305
EMPLOYMENT AND IMMIGRATION				
Immigration Appeal Board				
Ahara R	1	B	(1)	6,047
Anderson D	1	B	(1)	3,275
Ange D	1	B	(1)	5,770
Ariemma P A	1	B	(1)	
Arkin K (Vice-Chairman)	1	B	(1)	4,099
Arpin H M	1	B	(1)	24,362
Arsenault P	1	B	(1)	4,497
Bell S	1	B	(1)	
Benedetti U B	1	B	(1)	
Blumer J S (Vice-Chairman)	1	B	(1)	912
Brown E A	1	B	(1)	4,286
Busque P A	1	B	(1)	
Cardinal J P	1	B	(1)	
Chambers E M (Vice-Chairman)	1	B	(1)	10,815
Chu I	1	B	(1)	
Davey D (Vice-Chairman)	1	B	(1)	4,333
Davey P L	1	B	(1)	3,273
De Morais C A N	1	B	(1)	948
Doré M	1	B	(1)	
Durand M	1	B	(1)	8,437
Eglington G C	1	B	(1)	36,057

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1987-88 Expenditures
			$	$
Falardeau-Ramsay M (Chairman)	1	B	(1)	26,083
Fatsis V	1	B	(1)	1,900
Gillanders J	1	B	(1)	8,917
Goodspeed L J G (Vice-Chairman)	1	B	(1)	24,598
Howard B A T	1	B	(1)	11,181
Jew T V	1	B	(1)	2,835
Julien R	1	B	(1)	2,594
Lefebvre C	1	B	(1)	4,872
Loiselle G (Vice-Chairman)	1	B	(1)	2,515
MacLeod J E	1	B	(1)	7,338
Mawani N N (Vice-Chairman)	1	B	(1)	8,648
Morgan G T (Vice-Chairman)	1	B	(1)	2,253
Petryshyn J S	1	B	(1)	22,035
Rayburn B J	1	B	(1)	23,063
Rotman E A	1	B	(1)	948
Sherman I H	1	B	(1)	7,608
Singh N	1	B	(1)	8,470
Suppa B	1	B	(1)	
Teitelbaum E	1	B	(1)	4,583
Tisshaw G M	1	B	(1)	732
Townshend E W A (Vice-Chairman)	1	B	(1)	2,182
Tremblay E F R	1	B	(1)	690
Vidal G H	1	B	(1)	20,513
Warrington T D	1	B	(1)	2,669
Weisdorf J (Vice-Chairman)	1	B	(1)	8,030
Wlodyka A Z	1	B	(1)	12,276
Wright F W	1	B	(1)	28,276
				362,920
ENERGY, MINES AND RESOURCES				
Atomic Energy Control Board				
Farvolden R	4		(1)	3,637
Fedoruk S	4		(1)	3,948
Jennekens J (President and Chief Executive Officer up to May 30, 1987)	1		(1)	1,005
Kerwin L	3			
Levesque R (part-time member not employed in the Public Service April 1, 1987 to August 30, 1987)	4		(1)	223
(President and Chief Executive Officer effective Sept. 1, 1987)	1		(1)	11,129
				19,942
International Boundary Commission				
McEwen Dr A C	1	A	(1)	5,096
National Energy Board(3)				
Brooks R F (Vice-Chairman)	1	A		10,475
Farmer J	1	A		5,942
Fredette J G (Vice-Chairman)	1	A		3,825
Gilmour A B	1	A		10,307
Horner R B	1	A		5,316
Hunt A D (Associate Vice-Chairman)	1	A		5,081
Jenkins J R	1	A		6,469
Priddle R (Chairman)	1	A		20,304
Senneville C	1	A		7,794
Stewart W G	1	A		11,845
Thur L M (Associate Vice-Chairman)	1	A		9,052
				96,410

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1987-88 Expenditures
			$	$
ENVIRONMENT				
Canadian Environmental Advisory Council				
Beck T (Chairman Emeritus)	4	A	(1)	11,847
Chapman P	4	A	(1)	6,589
Conover S (Vice-Chairperson)	4	A	(1)	8,153
Coolican M	4	A	(1)	2,480
Gardner J A F	4	A	(1)	2,472
Giroux L	4	A	(1)	1,128
Griffin D	4	A	(1)	8,099
Page R (Chairman)	4	A	(1)	18,977
Rowe S (Vice-Chairperson)	4	A	(1)	9,899
				69,644
Canadian Environmental Assessment Research Council				
Armour A	4	A	(1)	457
Baskerville G	4	A	(1)	926
Bell R K	4	A	(1)	4,368
Brouzes R	4	A	(1)	1,380
Davies K	4	A	(1)	1,019
Glazier G R	4	A	(1)	902
Hanson A J	4	A	(1)	1,687
Hoos R	4	A	(1)	9,765
Jacobs P	4	A	(1)	3,076
Marsan A	4	A	(1)	192
O'Riordan Dr Jon	4	A	(1)	2,361
Patterson G	4	A	(1)	1,769
Poushinsky N W	4	A	(1)	3,292
				31,194
The Historic Sites and Monuments Board of Canada				
Bélanger N	4	(4)	(1)	3,402
Careless J M S	4	(5)	(1)	100
Cowan T	2	A	(1)	4,952
Daigle J	4	(6)	(1)	688
Desilets A	2	A	(1)	6,222
Grover R	4	(7)	(1)	1,103
Humphries C	2	A	(1)	6,167
Maclean R A	2	A	(1)	3,350
O'Dea S	2	A	(1)	5,717
Rogers I L	2	A	(1)	3,340
Shaw G	2	A	(1)	3,470
Smith D E	2	A	(1)	7,340
Storey E H	4	(8)	(1)	1,235
Symons T H B (Chairman effective June 2, 1986)	2	A	(1)	9,452
				56,538
FISHERIES AND OCEANS				
Canada-Norway Sealing Commission(9)				
Fisheries and Oceans Research Advisory Council				
Antonescul J	1	B	(1)	4,908
Buchanan J B	4	B	(1)	2,837
Campbell N J	4	B	(1)	861
Ewing G N	1	A	(1)	19,482
Filteau G	4	B	(1)	3,694
Fournier R O	4	B	(1)	640
Gabel G	4	B	(1)	6,378
Gilbert J	4	B	(1)	6,208
Guignard R	4	B	(1)	2,476
Lebel J	4	B	(1)	3,129
Levelton C R	4	B	(1)	3,436
Mann C R	4	B	(1)	1,791

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1987-88 Expenditures
			$	$
McInerney J E	4	B	(1)	12,481
McLaren I A	4	B	(1)	1,100
Munro G R	4	B	(1)	3,579
Peters M L	4	B	(1)	738
Recalma A P	4	B	(1)	2,068
Smith F D	4	B	(1)	4,150
Tansley D	4	B	(1)	479
Vaisey-Genser M	4	B	(1)	4,597
				85,032
Fisheries Prices Support Board				
Best T	2	A	(1)	650
Billard A	2	A	(1)	1,402
Collins H (Chairman)	1	A	(1)	
Cottrell B	2	A	(1)	4,465
Hyndman P (Vice-Chairman)	2	A	(1)	4,659
				11,176
Great Lakes Fishery Commission				
Asselin P	3	B	(1)	
Holder A S	4	B	(1)	1,350
Regier H A	4	B	(1)	1,619
Sutherland P	3	B	(1)	
Whitney G R	4	B	(1)	
				2,969
International Commission for the Conservation of Atlantic Tuna				
Cormier A D	3	B	(1)	
McFadden R	4	B	(1)	
Parsons L S	3	B	(1)	
International Council for the Exploration of the Sea				
Muir B S	3	A	(1)	
Parsons L S	3	A	(1)	
International Fisheries Commissions Pension Society				
Clark H D	3	B	(1)	1,469
Martin J C	3	B	(1)	1,780
Pethick D	3	B	(1)	
Scholey W A	3	B	(1)	1,549
				4,798
International North Pacific Fisheries Commission				
Asselin P	3	B	(1)	
Florian M	4	B	(1)	600
Garcia J	4	B	(1)	600
Miller D	4	B	(1)	93
				1,293
International Pacific Halibut Commission				
Alexander L	4	B	(1)	1,250
Williamson G	4	B	(1)	1,250
				2,500
North Atlantic Salmon Conservation Organization				
Carter W A	4	A	(1)	4,501
McCrea M (Substitute)	4	A	(1)	
Nadeau G A	4	A	(1)	2,810
Rowat W A	3	A	(1)	
Ward G	4	A	(1)	
				7,311

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1987-88 Expenditures
			$	$
North Pacific Fur Seal Commission				
Bigg M	3	B	(1)	
North West Atlantic Fisheries Organization				
Etchegary A A	4	B	(1)	
Meyboom Dr P	3	B	(1)	
Yeadon M	4	B	(1)	3,826
				3,826
Pacific Salmon Commission				
Atleo C	4	A	(1)	2,431
Birch E	4	A	(1)	3,009
Clifton H	4	A	(1)	3,733
Clifton R	4	A	(1)	3,369
Davis T	4	A	(1)	2,601
Duncan B	4	A	(1)	562
Forand M	4	A	(1)	987
Forrest M	4	A	(1)	1,905
Fowler R	4	A	(1)	1,264
Gosnell J	4	A	(1)	8,005
Green L P	4	A	(1)	8,860
Griswold M	4	A	(1)	1,797
Hewlitt S	4	A	(1)	3,715
Hill J	4	A	(1)	2,111
Holkestad R	4	A	(1)	431
Hunter N	4	A	(1)	1,029
Iverson L	4	A	(1)	2,183
Jaltema G	3	A	(1)	
Jones G	4	A	(1)	400
Kendall R	4	A	(1)	2,144
Kendel R	4	A	(1)	5,100
Kremer M	3	A	(1)	
Larson E	4	A	(1)	3,683
LeFaux-Valentine B	4	A	(1)	2,347
LeNic J J	4	A	(1)	1,305
Malcolm J	4	A	(1)	2,331
Matsuzaki H	4	A	(1)	2,416
Maxwell D	4	A	(1)	3,622
Nichol J	4	A	(1)	2,651
Penland F	4	A	(1)	1,432
Peterson W	4	A	(1)	2,566
Roberts A	4	A	(1)	1,932
Ronneseth A	4	A	(1)	2,622
Safarik E	4	A	(1)	
Sam J	4	A	(1)	632
Shinners W	3	A	(1)	
Sprout P	3	A	(1)	
Steele S	3	A	(1)	
Tanaka F	4	A	(1)	3,470
Tribe G	4	A	(1)	3,040
Wick L	4	A	(1)	2,076
Williams M	4	A	(1)	3,862
Wright B	4	A	(1)	4,215
				99,838
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Indian Commission of Ontario				
Jamieson R L	2	A	(1)	32,000
Northwest Territories Water Board				
Arden D	4	B	(1)	5,322
Billingsley D	4	B	(1)	5,196
Case W	4	B	(1)	138
Ikpakohak F	4	B	(1)	6,460
Jeyachandran T	4	B	(1)	1,981
MacLachlan L	4	B	(1)	4,442
Warner G (Chairman)	4	B	(1)	49
				23,588

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1987-88 Expenditures
			$	$
Regional Land Use Planning Commissions:				
Beaufort-MacKenzie Delta Land Use Planning Commission				
Avirigana A (Chairman)	4	B	(1)	8,455
Beck T	4	B	(1)	20,851
Carpenter L (Vice-Chairman)	4	B	(1)	4,768
Day B	4	B	(1)	1,402
Furlong C	4	B	(1)	169
Haogak C	4	B	(1)	2,283
Itsi J	4	B	(1)	714
Krutko D	4	B	(1)	322
Mair	4	B	(1)	7,274
Snowshoe C	4	B	(1)	9,014
				55,252
Lancaster Sound Lake Land Use Planning Commission				
Allooloo T	4	B	(1)	11,625
Audlaluk L	4	B	(1)	6,029
Eckalook G	4	B	(1)	923
Hornal B	4	B	(1)	22,173
Igagrialu D	4	B	(1)	4,996
Mablick D (Chairman)	4	B	(1)	20,411
Shappa K (Vice-Chairman)	4	B	(1)	9,621
				75,778
Northwest Territories Land Use Planning Commission				
Barnaby G (Vice-Chairman)	4	B	(1)	3,715
Hubert B (Chairman)	4	B	(1)	21,338
Kadlun R	4	B	(1)	1,920
Lennie A	4	B	(1)	8,015
				34,988
Yukon Territorial Water Board				
Eftoka D	4	C	(1)	2,348
Gordon J	4	C	(1)	7,682
Granger D (Chairman)	4	C	(1)	3,193
Jim M J	4	C	(1)	133
Lortie G	4	C	(1)	2,248
Pauls M	4	C	(1)	880
Stutter M (Vice-Chairman)	4	C	(1)	3,679
Wahl H	4	C	(1)	622
Walker Dr G	4	C	(1)	133
				20,918
JUSTICE				
Canadian Human Rights Commission				
Boissinot D	4	B	(1)	3,232
Cadieux R	1	B	(1)	5,295
Fairweather G	1	B	(1)	10,258
Greschner D	4	B	(1)	7,305
Kambeitz G	4	B	(1)	13,105
Ubale B	4	B	(1)	5,034
Winkler D	4	B	(1)	4,033
Yalden M	1	B	(1)	1,945
				50,207
Commissioner for Federal Judicial Affairs				
Commission on Judges' Salaries and Benefits, 1986				
Rousseau J M	2	B	(1)	372
Law Reform Commission of Canada				
Frecker R	1	B	(1)	32,179
Létourneau G (Vice-president)	1	B	(1)	21,884
Linden A M (President)	2	B	(1)	41,778
Maingot J	1	B	(1)	5,736
Rivet M	1	B	(1)	6,471
				108,048
LABOUR				
Labour Adjustment Review Board				
de Merlis G	4	B	(1)	
Deschamps L A (Employer Representative)	4	B	(1)	
Kunka G (Vice-Chairman)	3	B	(1)	
Marshall W (Employee Representative)	4	B	(1)	5,936
Morris J (Chairman)	4	B	(1)	12,061
				17,997
NATIONAL HEALTH AND WELFARE				
Canada Pension Plan Advisory Board				
Apsey R H	2	B	(1)	3,676
Atkinson H	2	B	(1)	3,153
Black W A	2	B	(1)	2,129
Crawford W Y	2	B	(1)	3,299
Dashwood S L	2	B	(1)	2,323
Erlichman L (Chairman)	2	B	(1)	1,404
Gilliss G	2	B	(1)	1,574
Harris W J	2	B	(1)	4,337
Hogan J C	2	B	(1)	2,203
Kelly S	2	B	(1)	2,393
Le Houillier M (Vice-Chairman)	2	B	(1)	2,324
Madsen R	2	B	(1)	3,644
Moore G R	2	B	(1)	8,349
Prevalnig J	2	B	(1)	3,376
Romano F	2	B	(1)	3,387
Smith H	2	B	(1)	1,952
				49,523
National Advisory Council on Aging				
Aldred J	4	A	(1)	1,448
Bonin M	4	A	(1)	534
Capobianco A	4	A	(1)	968
Desai K	4	A	(1)	5,121
Francoeur L	4	A	(1)	2,012
Gregan B	4	A	(1)	3,140
Matthews C (President)	4	A	(1)	14,066
McKillop M	4	A	(1)	12,668
Moir P	4	A	(1)	328
Murphy J	4	A	(1)	144
Ruth S	4	A	(1)	216
Scambler T	4	A	(1)	2,861
Smoler W	4	A	(1)	1,131
Sparks G	4	A	(1)	2,014
Tassé Y R	4	A	(1)	3,332
Wigdor B	4	A	(1)	112
				50,095
National Advisory Council on Fitness and Amateur Sport				
Andrews A	4	B	(1)	570
Bernier S	4	B	(1)	
Berretta G	4	B	(1)	1,968
Corneli F	4	B	(1)	1,926
Fiveash V	4	B	(1)	1,462

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1987-88 Expenditures
			$	$
Fraser G	4	B	(1)	
Gregoire F	4	B	(1)	1,740
Guy G	4	B	(1)	1,583
Innes G	4	B	(1)	932
Jones G	4	B	(1)	1,755
Kryczka K	4	B	(1)	1,719
Lantz B	4	B	(1)	2,145
Lehr R	4	B	(1)	1,921
Marinier J	4	B	(1)	1,899
Mawby H	4	B	(1)	1,265
Merry J	4	B	(1)	2,462
Nattrass S	4	B	(1)	1,791
Roy D	4	B	(1)	550
Sheardown E	4	B	(1)	1,605
Steen D	4	B	(1)	1,223
Taylor B (Chairman/President)	4	B	(1)	1,389
Tkachuck S	4	B	(1)	
Tucker W	4	B	(1)	
Turcotte R	4	B	(1)	1,392
Watson T	4	B	(1)	871
Zavorsky Z	4	B	(1)	483
				32,651
National Council of Welfare				
Barreiro T	4	A	(1)	552
Blais L	4	A	(1)	
Boudreau J M	4	A	(1)	
Carr R	4	A	(1)	797
Colavecchia E	4	A	(1)	
Cumbo R	4	A	(1)	651
Di Georgio S	4	A	(1)	42
Fernet-Gervais S	4	A	(1)	149
Gagnon A	4	A	(1)	634
Gilchrist James G (Chairman)	4	A	(1)	533
Hamann M	4	A	(1)	
Hedges V	4	A	(1)	1,555
Helmcken G	4	A	(1)	646
Kruger M	4	A	(1)	884
Landry N	4	A	(1)	1,618
McPherson M	4	A	(1)	954
Terry W	4	A	(1)	
Walker J	4	A	(1)	78
White R	4	A	(1)	552
				9,645
PRIVY COUNCIL				
Commission of Inquiry into Certain Matters Associated with the Westbank Indian Band				
Hall J E	2	A	125/per diem	6,323
Commission of Inquiry into the Facts of Allegations of Conflict of Interest Concerning the Honourable Sinclair M. Stevens				
Parker W D (The Honourable)	2	A	(1)	
Commission of Inquiry on War Criminals				
Deschênes J (The Honourable)	2	A	(1)	
Royal Commission on the Economic Union and Development Prospects for Canada(10)				
Royal Commission on the "Ocean Ranger" Marine Disaster(10)				
Economic Council of Canada				
Ayre M	4	B	(1)	2,912
Bougie J	4	B	(1)	1,434
Bellemare D	4	B	(1)	675
Bennett J	4	B	(1)	621
Chernin M	4	B	(1)	835
Cohen D	4	B	(1)	3,595
Fortin P	4	B	(1)	1,911
Granger A	4	B	(1)	3,422
Guérard Y	4	B	(1)	1,914
Johnson C	4	B	(1)	3,113
Kaplansky K	4	B	(1)	739
Key G	4	B	(1)	2,142
Koskie R	4	B	(1)	2,659
Latraverse M	4	B	(1)	1,253
Lazar H (Director)	1	B	(1)	2,800
Mackness W	4	B	(1)	577
Maxwell J (Chairman)	1	B	(1)	4,254
Nelson R	4	B	(1)	1,618
Passaris C	4	B	(1)	2,882
Pestieau C (Director)	1	B	(1)	2,845
Rombough B	4	B	(1)	838
Strickland K	4	B	(1)	5,866
Thompson S	4	B	(1)	2,807
Wale N	4	B	(1)	116
Wilson G	4	B	(1)	2,063
				53,891
Public Service Staff Relations Board				
Abbot R D	4	A	(1)	16
Barnes W C S	4	A	(1)	8
Bays R V	4	A	(1)	2,559
Bendel M	4	A	(1)	2,536
Chapman J M	4	A	(1)	3,133
Cliche N	4	A	(1)	306
Crosby P	4	A	(1)	41
Cantin J M (Vice-Chairman)	1	A	(1)	22,031
Brown T W	1	A	(1)	9,772
D'Avignon G R (Deputy Chairman)	1	A	(1)	4,901
Deans I (Chairperson)	1	A	(1)	7,793
Doucet R G	4	A	(1)	618
Drake D R	4	A	(1)	16
Emrich J E	4	A	(1)	123
Frankel S J	4	A	(1)	19
Galipeau M M	1	A	(1)	303
Galipeault J	1	A	(1)	14,365
Hopper J M	4	A	(1)	989
Illing R H	4	A	(1)	1,977
Ivany P	4	A	(1)	793
Korngold Wexler M I (Deputy Chairman)	1	A	(1)	6,792
Kwavnick D	1	A	(1)	4,073
Light B	4	A	(1)	2,250
McWilliam G R	4	A	(1)	995
Nisbet W	1	A	(1)	4,664
Oliver W	4	A	(1)	1,493
Preston K W	4	A	(1)	534
Scott V E	4	A	(1)	369
Smith W A	4	A	(1)	2,010
Steward A I	4	A	(1)	538
Taylor G R	4	A	(1)	973
Turmel C	4	A	(1)	687
Walker G C	4	A	(1)	1,178
Wolfgang J E	4	A	(1)	3,851
Young R	1	A	(1)	7,077
				109,783
REGIONAL INDUSTRIAL EXPANSION				
Advisory Council on Adjustments				
Bennett J	4	A	(1)	405
Cummings G	4	A	(1)	1,665
de Grandpré A J (Chairman)	4	A	(1)	79
McCambly J A	4	A	(1)	
Wagner N E	4	A	(1)	3,520
				5,669

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1987-88 Expenditures
			$	$
Fednor Economic Advisory Board				
Bernier L (Chairman)	4	A	(1)	8,849
Birnie P	4	A	(1)	2,470
Demers G	4	A	(1)	1,952
Elgie W (Vice-Chairman)	4	A	(1)	1,342
Emery S	4	A	(1)	1,943
Follis J	4	A	(1)	1,731
Pope R	4	A	(1)	2,132
Welk L	4	A	(1)	2,016
				22,435
Textile and Clothing Board				
Hawkins W L	4	A	(1)	7,988
St-Laurent J	4	A	(1)	10,202
Thur O (Chairman)	1	A	(1)	19,048
				37,238
SCIENCE AND TECHNOLOGY				
Science Council of Canada				
Arrison N L	4	B	(1)	4,294
Bachynski M P	4	B	(1)	2,890
Bolton R	4	B	(1)	1,703
Burt M D B	4	B	(1)	7,659
Craig D B	4	B	(1)	5,103
Curry S J S W	4	B	(1)	457
Cutt J	4	B	(1)	13,866
Dillon R M	4	B	(1)	754
Fournier R O	4	B	(1)	3,576
French B J	4	B	(1)	690
Garant J-P	4	B	(1)	2,678
Gibson M A	4	B	(1)	2,575
Gilson J C	4	B	(1)	416
Guidoin R G	4	B	(1)	1,256
Keevil N B	4	B	(1)	1,849
Kenney-Wallace G A (Chairman)	1	B	(1)	28,294
Leduc B M	4	B	(1)	1,819
Lock G S H	4	B	(1)	8,739
MacQuarrie I G	4	B	(1)	4,996
Marsh F	4	B	(1)	712
Nasser K W	4	B	(1)	5,085
Roth J	4	B	(1)	444
Scriver C	4	B	(1)	1,589
Smith S L (Former Chairman)	1	B	(1)	5,926
Sturgess J M	4	B	(1)	1,953
Szonyi A J	4	B	(1)	2,977
Vikis-Freibergs V (Vice-Chairman)	3	B	(1)	5,748
Webster J M	4	B	(1)	12,154
				130,202
SECRETARY OF STATE				
Canadian Advisory Council on the Status of Women				
Bernard M	4	A	(1)	118
Bernstein M	4	A	(1)	1,809
Bissonnette-Dulude J	4	A	(1)	1,337
Codere C (Vice-President)	2	A	(1)	17,846
Cohen E	4	A	(1)	1,746
Cooper P (Vice-President)	2	A	(1)	20,018
Cooper S	4	A	(1)	2,447
Costello L	4	A	(1)	5,664
Cugnat J-A	4	A	(1)	549
d'Aigle H	4	A	(1)	3,189
Daly E	4	A	(1)	1,073
Delisle M	4	A	(1)	1,130
Denis J	4	A	(1)	2,122
Duncan-Kerr E	4	A	(1)	3,199
Edinboro L	4	A	(1)	2,129
Fisher B	4	A	(1)	2,251
Gold S (President)	2	A	(1)	14,711
Hincks D	4	A	(1)	3,430
Johnson V	4	A	(1)	1,787
McGavin R	4	A	(1)	892
Maurer J A	4	A	(1)	4,311
Oliver L	4	A	(1)	2,743
Pepino J	4	A	(1)	3,029
Perron M	4	A	(1)	2,271
Remillard-Beaudry C	4	A	(1)	6,947
Richard A	4	A	(1)	3,749
Ritcey M	4	A	(1)	3,295
Strongitharm M	4	A	(1)	8,743
Taylor M	4	A	(1)	2,192
Tweddle A	4	A	(1)	7,840
Voisey E	4	A	(1)	9,363
				141,930
SOLICITOR GENERAL				
National Parole Board[9]				
TRANSPORT				
Canadian Aviation Safety Board				
Bobbitt N	1	B	(1)	2,092
Deschênes B	1	B	(1)	8,337
Filotas L	1	B	(1)	9,086
Lacroix J R (retired February 26, 1988)	1	B	(1)	6,536
MacEachern W M	1	B	(1)	9,124
Mussallem D	4	B	(1)	10,689
Portelance A	1	B	(1)	1,993
Pultz B	1	B	(1)	9,174
Stevenson R	1	B	(1)	7,623
Thurston F	4	B	(1)	785
				65,439
Canadian Transport Commission[11]				
Bourret J L	1	A		
Chapman D H	1	A		
Drainville J G (Committee Chairman)	1	A		
Jones D H (Committee Chairman)	1	A		
Lambert M	1	A		
Landers M	1	A		
Langlois P (Committee Chairman)	1	A		
Munro J C	1	A		
Orange R J	1	A		
Thompson J D (Vice-President Law)	1	A		
Walter J F (Committee Chairman)	1	A		
Wolfe B R	1	A		
Commission of Inquiry on the Hinton Train Collision[9]				
National Transportation Agency[11]				
Dickson C S	1	A		
McDonough J M	1	A		
Mutch J D	1	A		
Neilsen E H (Chairman)	1	A		
O'Brien E J	1	A		
Weinberg E	1	A		
VETERANS AFFAIRS				
Bureau of Pensions Advocates[12]				
Lemieux A (Chief, Pensions Advocate)				23,029

Commissions—*Concluded*

Details of travel and living expenses—*Concluded*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1987-88 Expenditures
			$	$
Canadian Pension Commission				
Bark C	2	A	(1)	13,573
Caron Y	2	A	(1)	23,814
Chartier M	2	A	(1)	11,799
Chatwood A	2	A	(1)	24,857
Cheevers S	2	A	(1)	
Chiasson J G	2	A	(1)	7,354
Cleary R	2	A	(1)	21,214
Douglas C	2	A	(1)	25,325
Ford R	2	A	(1)	12,259
Forest R	2	A	(1)	779
Gogan D J	2	A	(1)	23,450
Jones R	2	A	(1)	11,474
Lee J	2	A	(1)	13,737
Levesque O	2	A	(1)	6,011
MacDonald M	2	A	(1)	13,464
MacFarlane M L (Deputy Chairman)	2	A	(1)	6,318
McCabe C	2	A	(1)	16,290
Morrison W	2	A	(1)	15,193
Poirier E	2	A	(1)	17,115
Rivard J G	2	A	(1)	19,305
Rolfe O	2	A	(1)	11,559
Sinclair G V	2	A	(1)	19,082
Therrien A	2	A	(1)	11,484
Walsh P J	2	A	(1)	30,580
Wolfe J P	2	A	(1)	19,433
Wood J	2	A	(1)	23,923
				399,392
Pension Review Board				
Blain C P (Deputy Chairman)	2	A	(1)	1,605
Craig N J	2	A	(1)	
Diamond J	2	A	(1)	
Letellier J P (Chairman)	2	A	(1)	2,728
MacArthur R R	2	A	(1)	
MacKay G A	2	A	(1)	
McKenna B J	2	A	(1)	671
Pimlott N A	2	A	(1)	
Whalen T M	2	A	(1)	
				5,004
Veterans Appeal Board				
Brehaut J H	2	A	(1)	
Campbell R	2	A	(1)	
Cormier B R	2	A	(1)	
Diamond J	2	A	(1)	
Letellier J P (Chairman)	2	A	(1)	2,716
MacArthur R	2	A	(1)	
MacKay G A	2	A	(1)	
McCorkell K S	2	A	(1)	
McGinn J B	2	A	(1)	
McKenna B J	2	A	(1)	
Pichette J R	2	A	(1)	
Pimlott N A (Deputy Chairman)	2	A	(1)	
Roy A	2	A	(1)	889
Whalen T M	2	A	(1)	925
				4,530
War Veterans Allowance Board				
Brehaut J H	2	A	(1)	
Campbell R C	2	A	(1)	
Caught R	2	A	(1)	
MacFarlane A M (Deputy Chairman)	2	A	(1)	
Pichette J R	2	A	(1)	
Thompson D M (Chairman)	2	A	(1)	
Wither G B	2	A	(1)	2,164
				2,164

* See introductory paragraph above.
(1) Expenses incurred.
(2) Includes transportation costs.
(3) According to Treasury Board Travel Policy.
(4) Contract No. 87-030.
(5) Contract No. 87-172.
(6) Contract No. 87-031.
(7) Contract No. 87-029.
(8) Contract No. 87-028.
(9) Details not available.
(10) No travel and living expenses are reported as the commissioners have terminated their work during fiscal year 1985-86.
(11) In accordance with Treasury Board Travel Regulations.
(12) According to Treasury Board Travel Directives, chapter 370.

Education leave costs

This statement provides details of educational leave costs incurred in the current year. For the purpose of this statement, an education leave is a leave granted to an employee for participation in a full-time educational or training course of a duration of three (3) months or more conducted outside of the Public Service.

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		$	$	$	$	$	$	$	$
Agriculture	104	489,611[1]	2,023,170	63,839		131,450	7,325	68,150	2,783,545
Communications—									
Department	4		114,815			687	214		115,716
Canadian Radio-television and Telecommunications Commission	4	35,967[2]	12,749	40	6,750				55,506
National Film Board	1	19,000							19,000
National Library	1		6,786						6,786
Employment and Immigration	27		59,123			9,508	2,678	66	71,375
Energy, Mines and Resources	13	29,911[3]	163,697	4,786		5,883	1,372	2,173	207,822
Environment	54	44,078[4]	478,975	10,395		29,871	6,384	3,264	572,967
External Affairs—									
Canadian International Development Agency	1		18,000					3,500	21,500
Finance	2		86,057			1,283	188		87,528
Fisheries and Oceans	13	162,772[5]	65,436	9,106	584	14,784	1,504	2,818	257,004
Indian Affairs and Northern Development	1		30,000	3,000		450	450		33,900
Justice—									
Department	1	65,010				409			65,419
Offices of the Information and Privacy Commissioners of Canada	1		32,352			678	421	303	33,754
Labour	1		8,072			450	448		8,970
National Defence	36[6]		264,150	20,148		56,761	5,116		346,175[6]
National Health and Welfare	33		425,958	53,119		300,479	417		779,973
National Revenue—									
Taxation	1	41,711				1,557	378		43,646
Privy Council—									
Commissioner of Official Languages	1		38,362						38,362
Regional Industrial Expansion	3		56,141			2,021	1,335		59,497
Science and Technology—									
National Research Council of Canada	4	108,154[7]		2,500		3,500			114,154
Natural Sciences and Engineering Research Council	1	54,265							54,265
Secretary of State—									
Department	2		9,336			8,407	1,953		19,696
Public Service Commission	14		157,121	850		4,975	157		163,103
Solicitor General—									
Correctional Service	19	28,055[7]	246,681			14,961	3,171	253	293,121
Royal Canadian Mounted Police	68	422,230	1,116			93,339	427	502	517,614
Supply and Services—									
Department	1	2,988				1,062	315		4,365
Statistics Canada	4	35,697				8,526	476		44,699
Transport	11	62,813[8]	30,305			6,454	101	502	100,175
Treasury Board—									
Secretariat	2		75,298	715		17,158	10,867		104,038
Comptroller General	2	51,737				3,209	258		55,204
Veterans Affairs	10		32,354			11,095	709	279	44,437
Total	440	1,653,999	4,436,054	168,498	7,334	728,957	46,664	81,810	7,123,316

(1) Sixteen employees were paid salaries.
(2) One employee was paid salaries.
(3) Four employees were paid salaries.
(4) Two employees were paid salaries.
(5) Seven employees were paid salaries.
(6) These figures do not include members of the Armed Forces. None of the various training programs, particularly the Post Graduate Program, achieved at University are considered to fall within the educational leave definition.
(7) Three employees were paid salaries.
(8) Six employees were paid salaries.

Financial assistance given to railways by the Government of Canada in 1987-88 (with cumulative figures to March 31, 1988)

The 1952 Canadian National Railways Capital Revision Act stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 Canadian National-Canadian Pacific Act, including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscellaneous program expenditures in which the corporations have benefited. Only individual payments of $50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

		1987-88	Cumulative budgetary and non-budgetary assistance as at March 31, 1988
		$	$
CANADIAN NATIONAL RAILWAY SYSTEM[1]			
Non-budgetary			
Repayments of loans and advances		– 10,403,271	184,765,472
Capital stock forgiveness[2]		– 19,452,958	2,278,866,774
Total		*– 29,856,229*	*2,463,632,246*
Budgetary			
Allowance for Newfoundland employees transferred to Canadian National Railway		1,728,796	
Atlantic Region Freight Assistance Act	(s)	3,250,678	
Capital cost of rehabilitation of Prairie Branch Railway Lines		24,526,000	
Energy Administration Act	(s)	2,430,375	
Maritime Freight Rates Act		11,400,030	
Newfoundland containerization plan		5,014,575	
Rail infrastructure at Churchill		8,339,487	
Railway Act	(s)	50,667,809	
Railway employee Provident Fund		2,316,706	
Railway Relocation and Crossing Act		7,361,163	
Special assistance for grain producers		22,319,387	
Termination of the collection of tolls on the Victoria Bridge	(s)	3,321,970	
Western Grain Transportation Act	(s)	463,323,499	
Total		*606,000,475*	*4,802,200,930*
CANADIAN PACIFIC LIMITED[1]			
Budgetary			
Atlantic Region Freight Assistance Act	(s)	550,755	
Capital cost of rehabilitation of Prairie Branch Railway Lines		32,757,000	
Maritime Freight Rates Act		863,697	
Railway Act	(s)	13,333,616	
Railway Relocation and Crossing Act		3,464,169	
Special assistance for grain producers		23,141,309	
Western Grain Transportation Act	(s)	475,186,884	
Total		*549,297,430*	*2,383,227,442*
VIA RAIL CANADA INC.			
Non-budgetary			
Capital stock[3]			*9,300,000*
Budgetary			
Operating costs and labour assistance		*604,204,893*	*4,894,877,653*
BRITISH YUKON RAILWAY COMPANY			
Non-budgetary			
Loan repayment and write-off		*– 4,500,000*	
OTHER RAILWAYS			
Budgetary			
Algoma Central Railway—			
Railway Act	(s)	2,927,616	22,059,800
BC Rail—			
Special assistance for grain producers		146,814	
Western Grain Transportation Act	(s)	2,723,638	13,508,978

Financial assistance given to railways by the Government of Canada in 1987-88 (with cumulative figures to March 31, 1988)—*Continued*

		1987-88	Cumulative budgetary and non-budgetary assistance as at March 31, 1988
		$	$
British Northern Railway			32,836
Burlington Northern Inc.			271,424
Canada and Gulf Terminal Railway[4]—			
Maritime Freight Rates Act		157,882	1,058,188
Central Western Railway—		170,634	
Special assistance for grain producers		1,861,693	4,789,300
System Improvement Reserve			308,334
Chesapeake and Ohio Railway Company			1,039,225
Consolidated Rail Corporation			
Devco Railway (Cumberland Railway Company)—			
Railway Relocation and Crossing Act		58,333	195,708
Dominion Atlantic Railway[5]—	(s)	129,988	
Atlantic Region Freight Assistance Act		246,048	2,611,089
Maritime Freight Rates Act			
Essex Terminal Railway—		117,599	148,215
Railway Relocation and Crossing Act			
Grand Falls Central Railway Co. Ltd.—	(s)	209,741	1,148,645
Atlantic Region Freight Assistance Act			255,572
Napierville Junction Railway			19,551,776
Northern Alberta Railway[4]			52,401
Ontario Northland			153,691
Penn Central Railway			260,896
Quebec Central Railway[5]			
Quebec North Shore and Labrador Railway—	(s)	937,266	6,032,866
Railway Act			
Toronto, Hamilton and Buffalo Railway Company[5]—			1,060,574
Railway Relocation and Crossing Act		*9,687,252*	*74,539,518*
Total			
OTHER			
Budgetary			50,460
Albert Southern Railway, New Brunswick			57,600
Brantford, Waterloo and Lake Erie Railway			53,920
Bruce Mines and Algoma Railway			175,000
Canada Central Railway—Peace River Bridge			30,145
Central Railway of Canada			12,800
Colchester Coal and Railways Company			87,808
Dominion Coal Company, Nova Scotia			338,382
Edmonton, Dunvegan and British Columbia Railway			96,000
Erie and Huron Railway			231,462
Ha Ha Bay Railway, New Brunswick			5,554
Harvey Branch Railway, New Brunswick			37,500
Joggins Railway, Nova Scotia			197,184
Klondyke Mines Railway			118,400
Lake Erie, Essex and Detroit Railway			357,451
Lake Erie and Detroit River Railway			11,200
L'Assomption Railway, Quebec			51,200
Leamington and St Clair Railway			3,200
Maritime Coal and Railway Company			18,544
Minudie Coal Company, Nova Scotia			250,000
North Railway			27,616
North Shore Railway Company, Beersville Coal and Railway Company			108,160
Northern New Brunswick Seaboard Railway Company			262,384
Ottawa and New York Railway			2,478,500
Pacific Great Eastern Railway			23,712
Phillipsburg Junction and Quarry Company			13,600
Pontiac and Renfrew Railway			6,240,096
Port Nelson Terminal			96,000
Quebec, Montmorency and Charlevoix Railway			78,611
Residue of cost of steamer Sheba			46,144
Schomberg and Aurora Railway			149,482
St Lawrence and Adirondack Railway			22,400
St Louis Richibucto Railway			2,134,080
Temiskaming and Northern Ontario Railway			*13,864,595*
Total			
Total—Non-budgetary		−34,356,229	2,472,932,246
Budgetary		1,769,190,050	12,168,710,138

Financial assistance given to railways by the Government of Canada in 1987-88 (with cumulative figures to March 31, 1988)—*Concluded*

	1987-88	Cumulative budgetary and non-budgetary assistance as at March 31, 1988
	$	$
OTHER ASSISTANCE		
Remission of duty and excise taxes (1987-88 only)		
British Columbia Railway	3,088	
Burlington Northern Railway	590,480	
Canadian National Railway System	210,176	
Canadian Pacific Limited	601,255	
Consolidated Rail Corporation	822,873	
Napierville Junction Railway	3,992	
	2,231,864	

(s) Statutory authority.
(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.
(2) During the year the share value recorded by the Government was reduced by $19,452,958 to reflect the same value as the company. The total common shares issued is 5,868,786 no par value shares.
(3) Total shares issued: 93,000 no par value common shares.
(4) Controlled by Canadian National Railway.
(5) Controlled by Canadian Pacific Limited.

Losses of $1,000 or more

This statement provides details of losses of $1,000 or more which occurred in the current year, and which were due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed. The Government, therefore, absorbs losses when they occur.

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	$	$	$	$	$	$
Agriculture			18,764	61,851	62,442[1]	143,057
Communications			37,529[2]			37,529
Consumer and Corporate Affairs			11,707[3]			11,707
Employment and Immigration		2,600		4,918	2,000[4]	9,518
Energy, Mines and Resources			6,784[5]	4,384		11,168
Environment	13,192		47,347[6]	110,069	22,612[7]	193,220
External Affairs				69,441		69,441
Finance—						
Auditor General			7,134[8]			7,134
Fisheries and Oceans			127,103	55,218	7,744[9]	190,065
Indian Affairs and Northern Development	100,000		154,160[10]	26,703		280,863
Justice			5,776[11]			5,776
National Defence	3,148,060	253,388	30,707	2,277,633	296,590[12]	6,006,378
National Health and Welfare	53,000		8,000[13]	22,734		83,734
National Revenue—						
Customs and Excise			4,204[14]	23,941		28,145
Taxation					14,246[15]	14,246
Public Works		2,883	14,597[16]	12,444	4,275	34,199
Regional Industrial Expansion				3,934	24,337[17]	28,271
Science and Technology—						
National Research Council of Canada	7,000		461,332[18]			468,332
Secretary of State—						
Department			1,555[19]			1,555
Public Service Commission			3,355[20]			3,355
Solicitor General—						
Correctional Service	660,478	50,000	154,550	103,298	46,355	1,014,681
Royal Canadian Mounted Police	11,475		59,116[21]	1,484,933	11,446	1,566,970
Supply and Services—						
Department			7,818	4,469		12,287
Transport—						
Department			112,817	112,836[22]	11,505[23]	237,158
Veterans Affairs			2,475			2,475
Total	3,993,205	308,871	1,276,830	4,378,806	503,552	10,461,264

[1] Includes theft of the following items: office equipment (4) $5,824; balances (4) $8,827; Titration system (1) $27,034; trailer (1) $6,322; scientific equipment (6) $10,033; photographic equipment (3) $1,388; engineering equipment (19) $893; gardening equipment (2) $237; sleeping bags (5) $370; various items worn out $459; and various items lost $1,055.

[2] Includes theft of the following items: personal computer and printer (1) $7,395; computer terminal (1) $1,210; Telidon computer (1) $1,316; Telidon decoders (2) $5,450; transceiver (1) $2,300; and frequency meter and stand (1) $3,269.

[3] Includes theft of the following items: Epson computer (1) $3,000; flashlight (1) $23; weight kit (1) $1,500; walkie talkies (2) $199; and electric pencil sharpener (1) $35.

[4] Includes theft of the following items: terminals (2) $2,000.

[5] Includes theft of the following items: self-propelled sled (1) $2,745; receiver-transmitter (1) $1,346; and miscellaneous field equipment $2,118.

[6] Includes theft of the following items: outboard motors (3) $2,547; radios (2) $3,140; VCR (1) $1,300; lawn mowers (22) $3,384; lawn tractor (1) $1,200; wheelbarrows (7) $151; ladders (31) $1,784; audio-visual equipment (25) $2,984; canoes (2) $800; multi-image cassette recorder (1) $2,396; and emergency equipment (1) $85.

[7] Includes theft of the following items: clothing (3) $153; measuring devices (5) $4,740; parts of Streamflow recording accessories (10) $2,190; and tools (5) $1,234.

[8] Includes theft of a Toshiba, T3100 microcomputer $5,984.

[9] Includes theft of the following items: pump (1) $2,133; JVC television (1) $811; GE portable radio with transmitter (1) $3,800; and fibreglass truck cap (1) $1,000.

[10] Includes theft of the following items: Sony DXC 1000 camera video with viewfinder (1) $3,960; and computer monitor, Zenith Model ZYM121 (1) $200.

[11] Includes theft of a laser printer (1) $5,776.

[12] Includes theft of the following items: VCR (1) $1,638; various tools $4,859; binoculars (9) $3,242; saxophone (1) $1,671; french horn (1) $1,778; night vision goggles (1) $4,611; radio (1) $1,800; inflatable boat (1) $2,973; pesticide sprayer (1) $1,300; 5/4 ton vehicle (1) $15,668; 1 ton cargo truck (1) $9,966; emergency light (3) $1,055; computers (2) $3,499; disk drive (1) $2,425; keyboard (1) $1,000; colour monitor (1) $1,000; printers (2) $1,350; camouflage nettings (4) $1,953; various search and rescue equipment $14,899; various clothing $25,675; armoured fighting vehicle crewsuits (329) $17,013; sleeping bags (various parts) $8,560; air mattresses (25) $3,692; and various equipment $7,158.

[13] Includes theft of an analytical balance $1,500.

[14] Includes theft of the following items: mobile send-receiver radio unit (1) $2,000; and equipment (first aid kit, camera, flashlights, etc.) (38) $1,204.

[15] Includes theft of the following items: Mitsubishi VCR Model No HS349UR (1) $599; calculators (11) $651; Pentax camera, case and lens (1) $193; attaché case (1) $45; portfolio (1) $33; Olivetti microcomputer central processing unit (1) $1,870; Olivetti microcomputer keyboard (1) $425; and Develcon modem (1) $91.

[16] Includes theft of the following items: Toshiba portable PC (1) $5,600; Motorola portable radios (2) $2,531; Sharp personal computer (1) $3,613; and Panasonic video camera (1) $699.

[17] Includes theft of the following items: computers (6) $23,320; and hard disk 20 card (1) $1,017.

[18] Includes theft of the following items: balance (1) $1,650; calculator (1) $552; calipers (2) $445; cameras (3) $1,200; computer (1) $3,476; drill (1) $201; magnetic screwdriver (1) $115; multimeters (5) $1,021; outboard motor (1) $1,481; printer (1) $889; recorder (1) $499; set of snap-on-tools (1) $235; telephone answering machine (1) $260; and TV monitor (1) $445.

[19] Includes theft of the following items: calculators (3) $257; dictaphones (2) $770; handset and antenna of cellular telephone (1) $439; rechargeable flashlight (1) $25; and electric pencil sharpener (1) $64.

[20] Includes theft of the following items: video camera (1) $1,000; video tuner timer (1) $500; camera viewfinder (1) $50; walkman (2) $155; VHS cassette recorder (1) $1,300; power supply (1) $200; and radio cassette (1) $150.

[21] Includes theft of the following items: radios (4) $10,050; outboard motor (1) $1,500; transmitters (3) $7,820; and night vision goggles (1) $8,000.

[22] Includes theft of the following items: AMC Concord automobile (1) $6,824; Bombardier skidoos (3) $6,468; and Honda ATV (1) $2,199.

[23] Includes theft of a Bombard inflatable boat (1) $2,500.

Report of surplus material

This statement provides details of surplus material disposed of in the current year. In this statement, "cost" represents the value of the material at the date of acquisition, while "value obtained" represents the gross amount received from the sale of the surplus material.

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Agriculture—						
Department		29,191		63,278	739,177	40,481
Canadian Livestock Feed Board				475		
Communications—						
Department		1,835		11,647	77,104	21,556
Canadian Radio-television and Telecommunications Commission	3,274	1,159	27,480	2,522	30	816
National Archives of Canada			229,089	56,089	16,284	313,360
National Film Board	2,075	895	2,600	650	1,768	48
National Library			319,466	1,306	11,812	
National Museums of Canada		16		264	57,593	15
Consumer and Corporate Affairs	31,768	7,958	228,594	7,319	229,117	1,649
Employment and Immigration—						
Department	164,543	19,434	378,666	44,217	292,668	34,456
Immigration Appeal Board			26,621	3,141	165	
Energy, Mines and Resources—						
Department	344,215	9,562	1,221,894	135,766	217,001	45,894
Atomic Energy Control Board			87,026		9,820	
National Energy Board			10,945	254	11,257	20
Environment	79,144	15,083	1,140,525	84,584	829,835	53,954
External Affairs—						
Department		3,769		9,431	1,480,630	5,508
Canadian International Development Agency					7,953	
International Joint Commission				421		
Finance—						
Department				3,900	50,741	4,379
Auditor General		50				
Office of the Superintendent of Financial Institutions			47,391	5,267	2,600	
Tariff Board				1,551		
Fisheries and Oceans		39,408		1,032,296	513,653	12,505
Indian Affairs and Northern Development	23,962	1,228	525,741	9,992	306,780	13,025
Justice—						
Department				7,630	4,433	7,483
Canadian Human Rights Commission					3,931	2,231
Commissioner for Federal Judicial Affairs	1,990	108	2,007	556	25	
Federal Court of Canada			19,280	150	13,246	
Offices of the Information and Privacy Commissioners of Canada			6,558	5,003	15	
Tax Court of Canada				3,294		
Labour—						
Department	6,032	1,618	42,773	2,755	12,353	2,080
Canada Labour Relations Board			1,018	260		
National Defence	29,199,711	525,035	6,767,136	466,197	5,415,099	2,881,237
National Health and Welfare	21,715	1,540	668,287	21,465	278,147	22,126
National Revenue—						
Customs and Excise	6,307	607	2,477	215	169,044	22,698
Taxation		234	173,075	22,019	66,211	22,590
Parliament—						
The Senate					5,557	
House of Commons		5,623		10,395	47,013	3,582
Library of Parliament		355		1,383	51	
Privy Council—						
Department	76,953	721	112,006	1,030	31,431	631
Chief Electoral Officer				175	8,800	2,916
Commissioner of Official Languages						794
Economic Council of Canada			6,872	1,164	1,065	
Public Service Staff Relations Board		106	30,386	319	1,382	957
Public Works—						
Department	772,867	17,186	3,135,076	65,820	258,375	221,166
Canada Mortgage and Housing Corporation		517		107,063	4,428	5,849
Regional Industrial Expansion		105	264,627	14,506	31,481	16,246
Science and Technology—						
Ministry of State				490	7,889	80
National Research Council of Canada		3,725		120,123	20,241	11,574
Natural Sciences and Engineering Research Council			79,457	37,820	3,568	178
Science Council of Canada			39,975	5,270	5,550	
Secretary of State—						
Department		820	160,287	15,004	18,319	2,124
Public Service Commission			211,433	12,544	57,709	19,697
Status of Women—Office of the Co-ordinator					1,462	337

Report of surplus material—*Concluded*

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Solicitor General—						
Department				194	3,631	640
Canadian Security Intelligence Service	22,363	558	99,457	33,548	37,474	
Correctional Service	492,582	27,236	933,208	141,256	271,046	85,509
National Parole Board		2,590		147	25	
Royal Canadian Mounted Police	7,506	5,662	612,647	120,283	3,817,696	152,611
Supply and Services—						
Department	205,990	14,128	892,440	55,298	121,393	227,486
Statistics Canada		633		1,840	42,105	1,550
Transport—						
Department	2,996,304	150,912	6,265,870	504,774	2,383,740	107,162
Canadian Aviation Safety Board		213		586	3,141	384
Grain Transportation Agency Administrator			810	265		
National Transportation Agency					4,130	93
Veterans Affairs	64,008	3,850	622,590	26,890	145,167	8,505
Total	34,523,309	893,670	25,395,790	3,282,101	18,152,361	4,378,182

Return on investments

This statement provides details for the current year of the category of non-tax revenue called return on investments. Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties.

	Amount realized in 1987-88[1]	Amount invested at March 31, 1988[2]
	$	$
LOANS, INVESTMENTS AND ADVANCES—		
Crown corporations—		
LENDING INSTITUTIONS—		
Canada Deposit Insurance Corporation	117,015,752	1,333,664,382
Canada Mortgage and Housing Corporation		9,176,840,618
Interest $ 825,283,628		
Transfer of profit 27,884,609		
	853,168,237	
Export Development Corporation	4,575,599	722,000,000
Farm Credit Corporation	324,503,132	3,701,838,779
Federal Business Development Bank	2,553,264	294,000,000
Total lending institutions	*1,301,815,984*	*15,228,343,779*
ALL OTHER CROWN CORPORATIONS—		
Air Canada	12,325,838	482,576,702
Atomic Energy of Canada Limited	62,246,350	689,806,938
Canada Development Investment Corporation		395,658,315
Canadian National Railway Company	16,854,565	2,463,632,246
Petro-Canada		4,299,126,174
	91,426,753	*8,330,800,375*
Other—		
Bank of Canada		5,920,000
Transfer of profit	1,843,897,309	
Canada Ports Corporation	2,485,684	1,561,790
Saint John Harbour Bridge Authority	963,468	13,981,819
Canadian Broadcasting Corporation		33,000,000
Canadian Dairy Commission	3,953,380	11,596,000
Canadian National (West Indies) Steamships Ltd		325,000
Canadian Saltfish Corporation	2,217,233	28,850,000
Cape Breton Development Corporation		21,918,495
Eldorado Nuclear Limited	921,026	
Freshwater Fish Marketing Corporation	148,857	5,200,000
Halifax Port Corporation	440,000	4,123,920
Montreal Port Corporation	481,986	7,351,194
Northern Canada Power Commission	15,950,527	95,505,555
Royal Canadian Mint		24,223,887
Interest $ 2,940,077		
Transfer of profit 11,998,016		
	14,938,093	
Saint John Port Corporation	50,865	20,052,457
St John's Port Corporation	146,786	2,457,621
Teleglobe Canada		
Interest $ 17,708		
Dividends 16,567,272		
	16,584,980	
Vancouver Port Corporation	325,006	4,147,961
VIA Rail Canada Inc		9,300,000
	1,903,505,200	*289,515,699*
Total all other Crown corporations	*1,994,931,953*	*8,620,316,074*
Total Crown corporations	3,296,747,937	23,848,659,853
Provincial and territorial governments—		
NEWFOUNDLAND—		
Atlantic Canada Opportunities Agency—		
Special areas and highways agreement	3,926,053	30,045,400
Finance—		
Federal-provincial employment loans program	266,536	3,661,214
Municipal Development and Loan Board	267,330	4,839,366
Special development loans programs	472,862	6,700,000
Winter capital projects fund	344,361	6,951,801
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	123,986	925,434
Atlantic Provinces Power Development Act	5,741,593	73,343,863
	11,142,721	*126,467,078*
NOVA SCOTIA—		
Atlantic Canada Opportunities Agency—		
Special areas and highways agreement	2,600,790	18,928,227
Energy, Mines and Resources—		
Regional electrical interconnections	313,478	2,472,354
Finance—		
Federal-provincial employment loans program	160,656	1,676,948
Municipal Development and Loan Board	65,725	1,140,318
Special development loans program	324,220	4,300,000
Winter capital projects fund	362,518	3,726,660
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	293,427	3,650,145
Atlantic Provinces Power Development Act	2,985,936	37,818,399
Mainland Investments Limited	32,131	
	7,138,881	*73,713,051*
PRINCE EDWARD ISLAND—		
Atlantic Canada Opportunities Agency—		
Comprehensive development plan agreement	886,340	11,028,705
Finance—		
Federal-provincial employment loans program	19,152	160,787
Federal-provincial fiscal arrangements		3,687,000
Municipal Development and Loan Board	37,436	664,424
Special development loans program	10,536	133,426
Winter capital projects fund	134,679	954,667
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	1,707	21,522
	1,089,850	*16,650,531*
NEW BRUNSWICK—		
Atlantic Canada Opportunities Agency—		
Special areas and highways agreement	3,038,864	35,241,253
Energy, Mines and Resources—		
Regional electrical interconnections	590,135	4,680,616
Finance—		
Federal-provincial employment loans program	420,843	5,890,533
Municipal Development and Loan Board	287,269	5,252,323
Special development loans program	398,287	5,375,000
Winter capital projects fund	769,109	9,298,717
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	61,219	761,353
Atlantic Provinces Power Development Act	2,657,137	37,790,584
	8,222,863	*104,290,379*
QUEBEC—		
Finance—		
Federal-provincial employment loans program	4,523,998	61,300,779
Federal-provincial fiscal arrangements	58,945	
Municipal Development and Loan Board	2,366,123	41,666,381
Special development loans program	4,952,180	70,300,000
Winter capital projects fund	7,663,057	91,314,928
Regional Industrial Expansion—		
Special areas and highways agreement	10,154,423	94,912,613
	29,718,726	*359,494,701*

Return on investments—*Continued*

	Amount realized in 1987-88[1]	Amount invested at March 31, 1988[2]
	$	$
ONTARIO—		
Finance—		
Federal-provincial employment loans program	600,463	7,711,825
Municipal Development and Loan Board	731,046	10,179,873
Special development loans program	86,958	1,102,326
Winter capital projects fund	2,575,295	26,659,134
	3,993,762	*45,653,158*
MANITOBA—		
Agriculture—		
Agricultural service centres	641,664	5,771,913
Energy, Mines and Resources—		
Regional electrical interconnections	10,851,824	103,355,348
Finance—		
Federal-provincial employment loans program	237,419	2,931,834
Municipal Development and Loan Board	165,204	2,622,223
Special development loans program	220,341	2,905,612
Winter capital projects fund	187,730	2,132,757
Indian Affairs and Northern Development—		
Western Diversification Office—		
Special areas and highways agreement	328,929	2,468,344
	12,633,111	*122,188,031*
SASKATCHEWAN—		
Agriculture—		
Agricultural service centres	590,415	5,315,505
Finance—		
Federal-provincial employment loans program	47,960	589,342
Municipal Development and Loan Board	48,944	677,650
	687,319	*6,582,497*
ALBERTA—		
Finance—		
Federal-provincial employment loans program	178,049	2,350,936
Municipal Development and Loan Board	189,342	3,029,695
Special development loans program	277,845	4,000,000
Winter capital projects fund	290,039	3,254,657
Indian Affairs and Northern Development—		
Western Diversification Office—		
Special areas and highways agreement	260,937	2,223,535
	1,196,212	*14,858,823*
BRITISH COLUMBIA—		
Finance—		
Federal-provincial employment loans program	581,780	7,461,388
Municipal Development and Loan Board	252,533	4,110,143
Special development loans program	815,152	10,072,385
Winter capital projects fund	1,261,390	11,749,222
	2,910,855	*33,393,138*
NORTHWEST TERRITORIES—		
Finance—		
Federal-provincial employment loans program	1,299	14,241
Winter capital projects fund	23,316	214,556
Indian Affairs and Northern Development—		
Government of the Northwest Territories	24,928	272,854
	49,543	*501,651*
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory	642,787	6,414,007
Yukon Territory small business loans	2,866	313,368
	645,653	*6,727,375*
Total provincial and territorial governments	79,429,496	910,520,413
National governments including developing countries—		
China—Finance		49,426,118
Jamaica—		
Finance—		
Special program—Economic assistance	3,364,805	25,000,000
United Kingdom—		
Finance—		
The United Kingdom Financial Agreement Act, 1946	13,346,775	427,966,315
Deferred principal		94,990,863
Developing countries—		
External Affairs—Canadian International Development Agency—		
International development assistance	3,625,218	3,163,427,748
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	24,224,597	562,132,727
National Defence—		
North Atlantic Treaty Organization—		
Damage claims recoverable		129,314
Total national governments including developing countries	44,561,395	4,323,073,085
International organizations—		
International financial institutions		823,603,159
International organizations and associations—		
Other		5,672,766
Other international organizations		1,861,229,387
Total international organizations		2,690,505,312
Veterans' Land Act Fund—Advances	7,360,400	111,264,338
Joint and mixed enterprises—		
Cooperative Energy Corporation—		
Energy, Mines and Resources		57,804,000
Lower Churchill Development Corporation Limited—Energy, Mines and Resources		14,750,000
National Sea Products Ltd—		
Treasury Board (Privatization and Regulatory Affairs)	231,001	59,540,000
Newfoundland and Labrador Development Corporation Limited—Atlantic Canada Opportunities Agency	1,414,763	21,000,200
N.S. Holdco Limited—Treasury Board	836	
Société Inter-Port de Québec—Regional Industrial Expansion		400
Telesat Canada—Communications		30,000,000
Dividends	1,200,000	
Total joint and mixed enterprises	2,846,600	183,094,600
Miscellaneous—		
Loans and accountable advances—		
External Affairs—		
Missions abroad		8,320,837
Personnel posted abroad	590,039	9,854,505
	590,039	*18,175,342*

Return on investments—*Continued*

	Amount realized in 1987-88[1]	Amount invested at March 31, 1988[2]
	$	$
National Defence—		
Imprest accounts, standing advances and authorized loans		28,897,534
Regional Industrial Expansion—		
Personnel posted in Canada		1,563
Supply and Services—		
Miscellaneous accountable advances		6,689,987
Treasury Board—		
Miscellaneous accountable imprest and standing advances		5,664,705
Total loans and accountable advances	*590,039*	*59,429,131*
Other miscellaneous—		
Agriculture—		
Construction of multi-purpose exhibition buildings	1,772,689	20,057,334
Communications—		
Cultural property	376	10,000
Employment and Immigration—		
Assisted passage scheme	418,891	67,700,721
Energy, Mines and Resources—		
Hydro-Quebec Research Institute	1,165,598	11,427,230
NewGrade Energy Inc	2,365,238	
	3,530,836	*11,427,230*
External Affairs—		
Development of export trade (loans administered by the Export Development Corporation)	4,606,822	108,673,373
Finance—		
Canadian Commercial Bank		72,936,360
Ottawa Civil Service Recreational Association	11,518	234,742
Saint John Harbour Bridge Authority		13,333,569
Town of Oromocto Development Corporation	10,267	139,036
	21,785	*86,643,707*
Fisheries and Oceans—		
Canadian producers of frozen groundfish	40,000	342,117
Groundfish processors	23,534	184,423
Haddock fishermen	1,296	1,358,044
	64,830	*1,884,584*
Indian Affairs and Northern Development—		
Chippewa Band of Kettlepoint		65,000
Council for Yukon Indians		6,968,089
Eskimo loan fund	261,792	2,437,679
Indian economic development fund	2,935,114	40,658,926
Indian housing assistance fund	1,505	2,621,524
Inuvialuit Regional Corporation	4,095,824	60,000,000
Native claimants		115,196,973
Yukon Power Corporation	3,546,686	54,849,030
	10,840,921	*282,797,221*
Labour—		
Provincial workers' compensation boards		5,508,000
National Defence—		
Canadian Forces housing projects	869,888	13,863,092
Public Works—		
Burgeo Leasing Limited	10,354	128,398
Eurocan Pulp and Paper Co Ltd	58,041	
Sydney Steel Corporation		5,218,162
	68,395	*5,346,560*
Regional Industrial Expansion—		
Canadair Limited		298,593
Canadian defence industry		3,213,477
Industrial and regional development program	70,517	1,250,000
Manufacturing, processing and service industries in Canada	89,933	111,090,359
	160,450	*115,852,429*
Solicitor General—		
Parolees		16,218
Supply and Services—		
Canadian Commercial Bank		15,189,000
Defence production loan account		9,724,007
		24,913,007
Transport—		
Corporation of the City of Montreal	14,764	383,491
Hamilton Harbour Commissioners	29,735	625,000
Northern Transportation Company Limited		7,000,000
Port Alberni Harbour Commission	51,015	580,415
Thunder Bay Harbour Commission	14,256	131,370
	109,770	*8,720,276*
Veterans Affairs—		
Commonwealth War Graves Commission		69,816
Total other miscellaneous	*22,465,653*	*753,483,568*
Total miscellaneous	23,055,692	812,912,699
Total loans, investments and advances	**3,454,001,520**	**32,880,030,300[3]**
FOREIGN EXCHANGE ACCOUNTS—		
International reserves held in the Exchange Fund Account		14,778,465,131
Profit	317,102,545	
International Monetary Fund—Subscriptions		5,038,403,560
Transfer of profit	6,046,216	
Total foreign exchange accounts	**323,148,761**	**19,816,868,691**
CASH—		
Interest on bank deposits	**279,626,825**	**1,533,288,522**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—		
Interest on loans to the Unemployment Insurance Account—Finance	219,465,633	1,954,000,000
Western Grain Stabilization Account	95,139,466	1,505,237,099
Total consolidated specified purpose accounts	**314,605,099**	**3,459,237,099**
OTHER ACCOUNTS—		
Interest on investment *re:* military purchases—Supply and Services	24,632,603	
Government's holdings of unmatured debt		1,249,466,666
Interest $ 20,960,279		
Profit 2,314,938	23,275,217	
Rental income from properties—Public Works—		
Rental—		
Residential buildings $ 4,239,903		
Office and administrative buildings 3,737,923		
Other rentals 13,040	7,990,866	
Supply revolving fund—Supply and Services	6,150,777	
Recovery from defaulted guaranteed loans—		

Return on investments—*Concluded*

	Amount realized in 1987-88[1]	Amount invested at March 31, 1988[2]
	$	$
Miscellaneous—Indian Affairs and Northern Development—		
Interest ... $ 1,336,653		
Other ... 192,515	1,529,168	
Government Telecommunications Agency revolving fund—Communications	637,215	
Interest on loans to employees posted abroad—National Defence	479,873	
Gulf Oil Canada Ltd—Public Works	283,059	
Public buildings and properties—National Revenue—		
Rental	132,968	
Electrical Reduction Co Ltd—Public Works	83,198	
Sundries—Public Works—		
Other	81,844	
Interest on long term debt—Fisheries and Oceans	17,806	
Interest on sale of irrigated land—Agriculture—		
Other	13,677	
Stoney Band	11,689	
Loans and advances to persons posted abroad—RCMP—Solicitor General—		
Interest ... $ 9,570		
Transfer of profit ... 348	9,918	
Concessions in government-owned facilities—Public Works—		
Other	6,352	
Department owned housing—Employment and Immigration—		
Rental	2,546	
Total other accounts	**65,338,776**	**1,249,466,666**
TOTAL RETURN ON INVESTMENTS	**4,436,720,981**	**58,938,891,278**

Summary—	
Interest	2,201,288,960
Transfer of profit	2,209,243,981
Dividends	17,767,272
Rental income from properties	8,126,380
Other	294,388
Total	4,436,720,981

(1) The amounts reported in this column represent interest unless otherwise indicated.
(2) The amounts reported in this column represent the closing balances of asset account as at March 31, 1988. They generally do not represent amounts of principal on which interest is calculated and/or dividends paid.
(3) This amount was not reduced by the provision for valuation of $9.4 billion.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official public business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees; and
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members.

	Vote	Amount
		$
AGRICULTURE		
Ministers—		
Hon P Blais	1	44,356
Hon C Mayer	35	51,895
Hon G Merrithew	20	55,587
Hon J Wise	1	64,778
Parliamentary Secretaries—		
M Champagne	1	4,722
L Clark	1	3,526
COMMUNICATIONS		
Minister—		
Hon F MacDonald	1	8,640
Parliamentary Secretary—		
C Mailly	1	959
CONSUMER AND CORPORATE AFFAIRS		
Minister—		
Hon H Andre	1	68,947
Parliamentary Secretaries—		
G Bertrand	1	153
L Bourgault	1	1,017
EMPLOYMENT AND IMMIGRATION		
Ministers—		
Hon B Bouchard	1	156,501
Hon J Charest	1	149,002
Hon G Weiner	1	44,143
Parliamentary Secretary—		
B Friesen	1	2,106
ENERGY, MINES AND RESOURCES		
Minister—		
Hon M Masse	1	63,316
Parliamentary Secretary—		
J Shields	1	10,794
ENVIRONMENT		
Minister—		
Hon T McMillan	1	39,111
Parliamentary Secretary—		
P Browes	1	7,123
EXTERNAL AFFAIRS		
Ministers—		
Hon P Carney	1	70,201
Rt Hon J Clark	1	45,162
Hon M Landry	1	21,255
Parliamentary Secretaries—		
M L Champagne	1	7,191
R Clinch	1	1,385
J G Hudson	1	7,744
J McDermid	1	10,917
Canadian International Development Agency		
Minister—		
Hon P Blais	25	3,461
Parliamentary Secretaries—		
M Champagne	25	4,145
J G Hudon	25	2,917
S Martin	25	980
FINANCE		
Ministers—		
Hon T Hockin	1	20,438
Hon M Wilson	1	29,095
Parliamentary Secretary—		
P H Vincent	1	2,084
FISHERIES AND OCEANS		
Minister—		
Hon T E Siddon	1	28,101
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Ministers—		
Hon B McKnight	1	136,600
Hon B Valcourt	1	6,590
Parliamentary Secretary—		
S Schellenberger	1	3,271
JUSTICE		
Minister—		
Hon R Hnatyshyn	1	16,356
Parliamentary Secretary—		
F Gérin	1	4,267
LABOUR		
Minister—		
Hon P H Cadieux	1	21,875
Parliamentary Secretary—		
J Price	1	8,889
NATIONAL DEFENCE		
Minister—		
Hon P Beatty	1	49,604
Associate Minister—		
Hon P Dick	1	52,524
Parliamentary Secretary—		
T A Bradley	1	1,429
NATIONAL HEALTH AND WELFARE		
Minister—		
Hon J Epp	1	95,374
Parliamentary Secretary—		
M B Tardif	1	6,459
FITNESS AND AMATEUR SPORT PROGRAM		
Minister—		
Hon O Jelinek	50	30,106
NATIONAL REVENUE		
Customs and Excise		
Minister—		
Hon E MacKay	1	46,300
Parliamentary Secretary—		
J Cossitt	1	2,010
PRIVY COUNCIL		
Prime Minister—		
Rt Hon B Mulroney	1	18,469
Deputy Prime Minister and President of the Privy Council—		
Hon D Mazankowski	1	27,945
Leader of the Government in the Senate—		
Hon L Murray	1	39,489
Minister of State and Minister of State (Treasury Board)—		
Hon D G Lewis	1	9,570
PUBLIC WORKS		
Minister—		
Hon S McInnes	1	31,872
Parliamentary Secretary—		
C Lanthier	1	2,414
REGIONAL INDUSTRIAL EXPANSION		
Ministers—		
Hon M Côté	1	64,382

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount
		$
Hon R de Cotret	1	79,398
Hon B Valcourt	1	144,791
Parliamentary Secretary—		
M Forrestall	1	869
SCIENCE AND TECHNOLOGY		
Minister—		
Hon F J Oberle	1	20,765
Parliamentary Secretaries—		
S Duplessis	1	804
G Towers	1	2,175
SECRETARY OF STATE		
Minister—		
Hon D Crombie	1	38,798
Parliamentary Secretary—		
V Della Noce	1	6,262
Status of Woman—Office of the Co-ordinator		
Minister—		
Hon B J McDougall	30	1,332
SOLICITOR GENERAL		
Minister—		
Hon J Kelleher	1	45,383
Parliamentary Secretary—		
M Cardiff	1	13,917
SUPPLY AND SERVICES		
Ministers—		
Hon M Côté	1	25,055
Hon M Vézina	1	5,772
TRANSPORT		
Ministers—		
Hon J Crosbie	1	885
Hon M Vézina	1	5,516
Parliamentary Secretary—		
B Thacker	1	3,607
TREASURY BOARD		
Ministers—		
Hon R de Cotret	1	7,041
Hon D Mazankowski	1	786
Privatization and Regulatory Affairs		
Ministers—		
Hon D Mazankowski	1	2,034
Hon B McDougall	1	41,061
VETERANS AFFAIRS		
Minister—		
Hon G Hees	1	17,328
Parliamentary Secretary—		
D MacKenzie	1	2,393

SECTION 12

1987-88
PUBLIC ACCOUNTS

Other Miscellaneous Information

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ENERGY, MINES AND RESOURCES

National Energy Board

Statement of exemptions or reductions of oil export charges

Note: this statement provides details for all exemptions or reductions of oil export charges of $1,000 or over. This information is required by Section 12(2) of the Energy Administration Act.

Crude Oil Exports Exemptions or Reduction Order. Order-in-Council PC 1984—3889, December 6, 1984 amended February 25, 1988:

	$
Dome Petroleum	2,140
Northern Petroleum	1,859
Petrosar	2,054
Shell Canada	1,442
Texaco	2,213
Remissions of less than $1,000	274
Total	9,982

EXTERNAL AFFAIRS

Distribution of operating and capital expenditures for 1987-88

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Headquarters	104,359,920	119,438,953	223,798,873	13,406,633	237,205,506
DIPLOMATIC POSTS—					
Algeria	1,644,933	1,588,860	3,233,793	3,613,271	6,847,064
Argentina	1,069,260	882,423	1,951,683	265,785	2,217,468
Australia	1,624,420	923,136	2,547,556	228,742	2,776,298
Austria	3,060,172	2,852,668	5,912,840	114,874	6,027,714
Bangladesh	1,402,504	1,052,122	2,454,626	221,912	2,676,538
Barbados	1,681,150	1,371,467	3,052,617	192,149	3,244,766
Belgium	3,331,710	5,321,263	8,652,973	748,673	9,401,646
Brazil	1,420,185	1,073,845	2,494,030	183,190	2,677,220
Britain	13,107,205	10,385,147	23,492,352	1,671,234	25,163,586
Cameroun	1,601,007	2,137,118	3,738,125	244,135	3,982,260
Chile	984,790	933,834	1,918,624	140,637	2,059,261
China, People's Republic of	3,489,352	1,931,012	5,420,364	3,191,256	8,611,620
Colombia	1,507,637	1,153,635	2,661,272	141,526	2,802,798
Costa Rica	1,390,335	1,410,574	2,800,909	195,573	2,996,482
Cuba	1,371,576	1,223,632	2,595,208	332,642	2,927,850
Czechoslovakia	1,237,046	955,038	2,192,084	105,790	2,297,874
Denmark	1,391,456	657,962	2,049,418	65,896	2,115,314
Egypt, Arab Republic of	2,006,396	1,564,647	3,571,043	376,376	3,947,419
Ethiopia	970,534	923,231	1,893,765	309,214	2,202,979
Finland	716,757	480,149	1,196,906	36,434	1,233,340
France	10,133,073	10,626,447	20,759,520	961,363	21,720,883
Gabon	466,562	665,656	1,132,218	61,058	1,193,276
Germany	5,843,341	4,065,230	9,908,571	333,745	10,242,316
Ghana	972,018	1,062,635	2,034,653	471,552	2,506,205
Greece	1,604,824	880,755	2,485,579	67,031	2,552,610
Guatemala	803,399	516,609	1,320,008	80,997	1,401,005
Guyana	818,626	846,853	1,665,479	177,468	1,842,947
Haiti	1,693,339	1,332,549	3,025,888	214,711	3,240,599
Holy See	743,762	415,135	1,158,897	32,338	1,191,235
Hungary	1,038,720	907,119	1,945,839	147,714	2,093,553
India	4,550,900	3,973,772	8,524,672	612,349	9,137,021
Indonesia	1,925,634	2,284,295	4,209,929	360,631	4,570,560
Iran	229,466	465,910	695,376	3,812	699,188

EXTERNAL AFFAIRS
Distribution of operating and capital expenditures for 1987-88—*Continued*

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Iraq	1,210,993	986,999	2,197,992	158,750	2,356,742
Ireland	1,042,435	850,436	1,892,871	102,794	1,995,665
Israel	1,954,769	2,043,281	3,998,050	248,074	4,246,124
Italy	4,814,935	4,356,188	9,171,123	214,346	9,385,469
Ivory Coast	2,423,203	2,044,925	4,468,128	188,444	4,656,572
Jamaica	1,782,757	1,737,094	3,519,851	329,308	3,849,159
Japan	11,908,956	8,910,920	20,819,876	1,466,532	22,286,408
Jordan	840,971	1,246,920	2,087,891	133,684	2,221,575
Kenya	2,087,943	1,356,907	3,444,850	171,351	3,616,201
Korea	1,701,046	2,783,035	4,484,081	478,769	4,962,850
Kuwait	866,882	1,115,528	1,982,410	88,794	2,071,204
Lebanon	13,341	73,893	87,234	26,816	114,050
Malaysia	1,123,960	1,343,101	2,467,061	278,027	2,745,088
Mexico	2,089,256	1,987,513	4,076,769	102,414	4,179,183
Morocco	1,169,716	767,745	1,937,461	190,016	2,127,477
Netherlands	2,461,268	1,678,411	4,139,679	132,786	4,272,465
New Zealand	909,206	770,272	1,679,478	171,316	1,850,794
Nigeria	1,095,050	1,693,470	2,788,520	293,312	3,081,832
Norway	1,128,717	926,431	2,055,148	82,730	2,137,878
Pakistan	2,186,310	1,303,649	3,489,959	302,679	3,792,638
Peru	1,526,516	1,236,750	2,763,266	333,386	3,096,652
Philippines	1,895,323	2,243,832	4,139,155	325,557	4,464,712
Poland	1,513,158	1,042,426	2,555,584	241,647	2,797,231
Portugal	1,013,022	1,041,366	2,054,388	4,415,625	6,470,013
Romania	903,203	1,495,538	2,398,741	73,620	2,472,361
Saudi Arabia	1,741,312	1,018,561	2,759,873	253,421	3,013,294
Senegal	1,238,488	1,387,902	2,626,390	1,780,666	4,407,056
Singapore	1,768,353	2,576,043	4,344,396	989,830	5,334,226
South Africa	1,183,988	961,323	2,145,311	178,321	2,323,632
Spain	1,638,655	1,218,601	2,857,256	252,251	3,109,507
Sri Lanka	870,342	675,748	1,546,090	149,880	1,695,970
Sweden	1,573,539	1,478,961	3,052,500	257,900	3,310,400
Switzerland	2,036,286	1,557,237	3,593,523	202,935	3,796,458
Syria	870,910	2,022,526	2,893,436	3,404,565	6,298,001
Tanzania	1,079,144	788,452	1,867,596	2,676,811	4,544,407
Thailand	2,471,147	2,176,066	4,647,213	330,118	4,977,331
Trinidad and Tobago	1,539,923	1,197,576	2,737,499	149,505	2,887,004
Tunisia	898,228	594,297	1,492,525	65,818	1,558,343
Turkey	824,337	1,155,533	1,979,870	225,839	2,205,709
Union of Soviet Socialist Republics	3,128,332	2,653,519	5,781,851	697,918	6,479,769
United States of America	9,839,501	7,797,726	17,637,227	36,400,600	54,037,827
Venezuela	1,112,949	793,587	1,906,536	101,788	2,008,324
Yugoslavia	1,950,530	1,491,425	3,441,955	241,405	3,683,360
Zaire	1,423,453	1,074,190	2,497,643	1,565,855	4,063,498
Zambia	878,525	554,119	1,432,644	156,915	1,589,559
Zimbabwe	1,102,894	654,994	1,757,888	203,042	1,960,930
CONSULAR POSTS—					
Atlanta, USA	1,511,121	1,625,894	3,137,015	107,138	3,244,153
Boston, USA	2,034,870	2,016,376	4,051,246	67,904	4,119,150
Buffalo, USA	1,096,571	627,063	1,723,634	70,232	1,793,866
Chicago, USA	1,886,548	2,514,959	4,401,507	52,743	4,454,250
Cincinnati, USA	64,276	157,462	221,738	1,413	223,151
Cleveland, USA	1,092,361	906,399	1,998,760	95,097	2,093,857
Dallas, USA	1,489,764	1,441,327	2,931,091	70,915	3,002,006
Dayton, USA		10,286	10,286		10,286
Detroit, USA	1,486,176	1,392,050	2,878,226	144,692	3,022,918
Dusseldorf, Germany	828,919	897,981	1,726,900	434,965	2,161,865
Hamburg, Germany	203,925	64,974	268,899		268,899
Houston, USA		2,191	2,191	224	2,415
Los Angeles, USA	2,628,726	2,398,983	5,027,709	255,733	5,283,442
Marseille, France	328,783	214,999	543,782		543,782
Melbourne, Australia	447,990	588,621	1,036,611	80,089	1,116,700
Milan, Italy	1,349,409	909,611	2,259,020	43,410	2,302,430
Minneapolis, USA	1,183,589	919,633	2,103,222	44,359	2,147,581
Munich, Germany	681,781	1,408,362	2,090,143	6,928	2,097,071

EXTERNAL AFFAIRS
Distribution of operating and capital expenditures for 1987-88—*Concluded*

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
New York, USA	4,527,993	6,064,630	10,592,623	266,769	10,859,392
Orlando, USA		79,714	79,714		79,714
Osaka, Japan	200,991	28,026	229,017	3,020	232,037
Philadelphia, USA	199,309	155,717	355,026	183	355,209
Pittsburg, USA		88,771	88,771	5,717	94,488
Rio de Janeiro	18,781	326,046	344,827	167,775	512,602
Saint-Louis, USA		42,906	42,906	518	43,424
San Francisco, USA	1,748,129	1,629,844	3,377,973	277,745	3,655,718
Sao Paulo, Brazil	723,005	712,372	1,435,377	151,349	1,586,726
Seattle, USA	1,746,646	1,002,122	2,748,768	52,638	2,801,406
Shanghai, People's Republic of China	261,136	159,462	420,598	280,212	700,810
Strasbourg, France		10,612	10,612		10,612
Sydney, Australia	1,199,795	1,200,681	2,400,476	121,187	2,521,663
West Berlin, Germany	428,574	272,614	701,188	10,957	712,145
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS—					
North Atlantic Council, Brussels	2,021,069	936,574	2,957,643	63,540	3,021,183
Organization for Economic Co-operation and Development, Paris	1,159,307	528,766	1,688,073	9,900	1,697,973
Permanent Delegation of Canada to United Nations Educational, Scientific and Cultural Organization	429,707	345,947	775,654	130,459	906,113
Permanent Mission of Canada to the Conference on Disarmament	16,815	13,062	29,877		29,877
Permanent Mission of Canada to the European Communities, Brussels	1,441,822	440,567	1,882,389	48,268	1,930,657
Permanent Mission of Canada to the International Organizations, Vienna	301,472	162,614	464,086	19,528	483,614
Permanent Mission of Canada to the Organization of American States, Washington	124,731	38,807	163,538	98	163,636
Permanent Mission of Canada to United Nations, Geneva	3,592,512	3,292,243	6,884,755	959,840	7,844,595
Permanent Mission of Canada to United Nations, New York	2,096,946	2,967,691	5,064,637	3,406,626	8,471,263
OTHER POSTS—					
Abu Dhabi, United Arab Emirates	99,103	26,467	125,570		125,570
Bamako, Mali	364,818	398,485	763,303	80,977	844,280
Beiging, China		6,489	6,489	10,679	17,168
Bombay, India	60,779	1,363	62,142	163	62,305
Conakry, Guinea	437,849	704,783	1,142,632	99,653	1,242,285
Frankfurt, Germany	377,809	416,478	794,287	8,087	802,374
Kigali, Rwanda	409,907	396,546	806,453	38,371	844,824
Niamey, Niger	382,005	607,412	989,417	138,014	1,127,431
Perth, Australia	20,048	110	20,158		20,158
Rangoon, Burma	12,190	19,841	32,031	5,124	37,155
Victoria, Hong Kong	3,882,924	6,339,608	10,222,532	4,306,482	14,529,014
Total	315,626,762	312,683,238	628,310,000	102,286,592	730,596,592

EXTERNAL AFFAIRS

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	$
ACCT Conférence générale	35,562
Conférence de la Commission économique pour l'Afrique	6,747
Conference of Commonwealth Education Ministers	46,735
Conference on Drug Abuse and Illicit Trafficking	106,623
Council of Europe, Conference of Ministers of Education	10,086
Economic Summit	454,009
North Atlantic Treaty Organization (NATO)—Fall Ministerial	7,308
North Atlantic Treaty Organization (NATO)—Spring Ministerial	32,520
North Atlantic Treaty Organization (NATO)—Nuclear Planning Group—Fall Ministerial	5,964
North Atlantic Treaty Organization (NATO)—Nuclear Planning Group—Spring Ministerial	10,310
North Atlantic Treaty Organization (NATO)—Summit	47,640
Organization for Economic Cooperation and Development (OECD)—Intergovernmental Conference on Education and the Economy	13,987
Organization for Economic Cooperation and Development (OECD)— Ministerial	75,958
Quadrilateral Trade Ministers' meeting	15,017
UNESCO General Conference	106,198
United Nations Commission on Human Rights	59,800
United Nations Conference on Disarmament and Development	45,660
United Nations Conference on Trade and Development	131,784
United Nations General Assembly	721,270
Miscellaneous conferences and meetings	14,209
Total	1,947,387

Travel expenses for Canadian representation at international conferences and meetings

ACCT Conférence générale—$31,463
Member of the House of Commons
Landry Hon M.
Canadian International Development Agency
Murray J.
External Affairs
Hubert J-P, Landry G, Sirois C, Vincent P.
Provincial Governments
Stevenson D, Turenne R.

Conférence de la Commission économique pour l'Afrique—$6,747
Member of the House of Commons
Landry Hon M.
Canadian International Development Agency
Basset C.
External Affairs
Brault M, Brown C, Collett W, Jurschewsky S, MacDonald D, Sirois C, Vincent P.

Conference of Commonwealth Education Ministers—$45,817
Canadian International Development Agency
Gilbert F.
External Affairs
Lynch M-J, Vamos-Goldman A.
Secretary of State
Goodings S.
Provincial Governments
Brummet A J, Nicholson B J, Storie J.
Other
Berry J, Douglas J. T.

Conference on Drug Abuse and Illicit Trafficking—$106,253
Members of the House of Commons
Cooper A, Epp Hon A J, Halliday B.
External Affairs
Carter A, Gignac J, Greenshields C D, Isaac H, Picard L, Pillarella F D, Snidanko A J, Waterfall D E.
Health and Welfare
Darling B, Law M, Lecavalier J, Thornton D.
Justice
Mosley R.
Revenue
Castonguay V.
Royal Canadian Mounted Police
Simmonds R, Stamler R.
Solicitor General
Johnston-Doyle K.
Provincial Governments
Clark-Teed N, Stevens G.
Advisors
Burke M, Lowry G, Marshman J, Martin V.

Council of Europe, Conference of Ministers of Education—$10,086
Provincial Governments
Brown B J, Hepworth L.

Economic Summit—$312,841
Members of the House of Commons
Clark Rt Hon J, Mulroney Rt Hon B, Wilson Hon M.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—*Continued*

External Affairs
Almond D, Attree-Smith J, Boutet M, Cairns G, Charland C, Comeau C, Coté B, Crevier L, Doucet J A, Durnan N, Edington B, Edwards L, Elder D C, Frazer P, Granger P, Licari W, Malone D M, Ostry S, Picard P, Reid G, Seymour G, Smith D, Sullivan A W, White J, Wright D.
Prime Minister's Office/Privy Council Office
Boucher L, Brownlee B, Burney D, Cardinal C, Chant B, Clark A, Dion E, Faubert M, Labrie J, Locatelli S, Lortie M, Madore L, McMillan C, Morden J R, Morgan R, Murray S, Paterson S, Robillard L, Spattz M.
Finance
Coleman J, Drabble B, Grant G, McCutchan D.
Other
Desroches C, Gagnon D, Germain M, Gifford M, Jessup R, Moffat B, Nave L, Perry L, Ungeran J, Wawryk W.

North Atlantic Treaty Organization (NATO)—Fall Ministerial—$3,225
Member of the House of Commons
Clark Rt Hon J.
External Affairs
Bild F, Frazer P, Johnstone B V, Mason P, Trudeau P, White J.
National Defence
Doupe W G.

North Atlantic Treaty Organization (NATO)—Spring Ministerial—$28,113
Member of the House of Commons
Clark Rt Hon J.
External Affairs
Bezeredi A, Bourgeois B, Bradshaw J, Burgess L, Clyne J, Frazer P, Malone A, Mason P, Mathys F, Smith G, Snider D, Sullivan A, Trudeau P.

North Atlantic Treaty Organization (NATO)—Nuclear Planning Group—Fall Ministerial—$5,964
Member of the House of Commons
Beatty Hon P.
External Affairs
Goetze B A, Smith G S, Stansfield R E.
National Defence
Aikins G M, Bertrand C, Caie D, Faucher M D, Fowler R, Garret D F, Green L, Lessard G, MacLellan B, Manson P D, McFarlane J, Nieren-Ausen E, Pellerin A, Pigeon M, Rivet J.

North Atlantic Treaty Organization (NATO)—Nuclear Planning Group—Spring Ministerial—$10,310
Member of the House of Commons
Beatty Hon P.
External Affairs
Goetze B A, Smith G S, Stansfield R E.
National Defence
Aikins G M, Carpenter F S, Dewar D B, Faucher M D, Green L E, Huddleston D, Kloppenburg R, Lessard E G, Lindsey G R, Liston T, MacLellan B, Manson P D, Pestell L G, White C.

North Atlantic Treaty Organization (NATO)—Summit—$30,377
Members of the House of Commons
Beatty Hon P, Mulroney Rt Hon B.
External Affairs
Malone A, Smith G S, Taylor J H.
National Defence
Bourque M, Fowler R.
Prime Minister's Office/Privy Council Office
Burney D, Hebert E.

Organization for Economic Cooperation and Development (OECD)—Intergovernmental Conference on Education and the Economy—$13,353
Employment and Immigration
Juneau A.
External Affairs
Brock M C, Jenkins W J.
Secretary of State
Chippindale N.
Provincial Governments
Finn J-G, Morris E L.
Other
Dinsmore J H, Douglas J T.

Organization for Economic Cooperation and Development (OECD)—Ministerial—$63,203
Members of the House of Commons
Carney Hon P, Wilson Hon M.
Agriculture
Higham R.
Finance
Bernes T, Dobson W, Drabble B, Grant G, McCutchan D.
External Affairs
Elder D C, Eyton A, Gifford M, Jenkins W J, Ostry S, Thomas C, Triantafilopoulos E, Weekes J.

Quadrilateral Trade Ministers' meeting—$14,603
External Affairs
Hawkins S, Lee D, Ostry S, Serre M, Shannon G, Triantafilopoulos E, Weekes J.
Finance
Bernes T.

UNESCO General Conference—$97,863
Member of the House of Commons
MacDonald Hon F.
Communications
Terrillon L.
Environment
Bill R, Cameron C, Collinson J D, Goodison B E.
External Affairs
Drapeau J, Loranger J, Meunier M, Robertson A W J, Wilson D B.
Secretary of State
Boivin M.
Provincial Governments
Cournoyer L, Gaudette G, Létourneau G, Stewart R.
Advisors
Bourgeault G, Clarke A, Fournier F, Gold S, Gosselin G, McPhail T, Scott M, Smith C.
Observers
Hogue M, Jurgens O, Lorrain S.
Other
Clark I C, Harrison J M, Lucier P, Roy J-L.

EXTERNAL AFFAIRS
Travel expenses for Canadian representation at international conferences and meetings—*Concluded*

United Nations Commission on Human Rights—$43,956
Member of the House of Commons
Tremblay M.
External Affairs
Cleary M, Hammond T C, Holmes J, Hynes R, Lafortune H, Livermore D, Pillarella F.
Secretary of State
Lapierre J.
Provincial Governments
Lafleur P, Welsh G.
Other
Fairweather R G.

United Nations Conference on Disarmament and Development—$37,515
Members of the House of Commons
Allmand Hon W, Clark Rt Hon J, Turner B, Waddell I.
Canadian International Development Agency
Payne J.
External Affairs
Deacon P J, Morrison W A, Roche D J, Stirk J.
Other
Appathurai E.

United Nations Conference on Trade and Development—$122,289
Member of the House of Commons
Landry Hon M.
Canadian International Development Agency
Desbiens P F.
Energy, Mines and Resources
McKean B A.
External Affairs
Beesley J A, Brown E S, Chouinard J-L, Irish J, Kotyk E, Licharson J A, Montgomery W H, O'Shea K D, Theauvette C, Thomson C J M, Wood G W, Wright R G.
Finance
Brunst A S.

United Nations General Assembly—$614,348
Members of the House of Commons
Blouin A, Bosley Hon J, Caccia Hon C, Chartrand G, Clark Rt Hon C J, Cooper A, Côte C, Epp Hon J, Fraleigh S, Girard A, Guilbeault J-G, Halliday Dr B, Hardey E, Hawkes J, Jewett P, Kaplan Hon R, Landry Hon M, Lesick W, Marchi S, Martin S, McInnes Hon S, McLean Hon W, McMillan Hon T, Nickerson D M, Parry J, Ricard G, VanDeWalle W.
Members of the Senate
Lemoyne Hon J, Spivak Hon M.
Auditor General
Martire J.
Canada Mortgage and Housing Corporation
Anderson G, Bain M, Rabot M.
Environment
Aitken R, Collins T, Côté S, Grenier M, May E, Wooznow R.
External Affairs
Ausman J L, Beesley J A, Boisvert R, Campbell G K, Caron S T, Cleary M J, Despres A, Duval J-M, Fauteux P, Frazer P, Gagnon J, Galpin A J T K, Grauer R, Haffey N, Heatherington Mrs B, Holmes J, Hope J, Hynes R, Isaac H R, Johnstone V, Judd J, Kirsch P, Laurin G, Leblanc J L, Leclaire A, Lee E G, Livermore D, Lotin H, Lysyshyn R J, MacKinnon P M, Markham C N, Martin A L, Maurice F, McKellar P L, Métivier A, Miller B R, Nicoloff O, Niemann Dr L, O'Neil E, Pillarella F D, Robertson A W J, Roche D, Savoie M L, Stewart G H, Stirk J, Sullivan A W, Theauvette C, Trudeau P, Voore Mihkel E, Weaver M, Westdal C W, White J.
National Health and Welfare
Halstead Dr C, Russel W.
National Defence
Rechner Lt P A.
Provincial Governments
Lecuyer Hon G, Lincoln Hon C.
Secretary of State
Jacob E.
Special Observers
Carasco Dr E, Conley Prof M, Hodge-Sarsfield Mrs M, Majeau P, Qureshi Prof S, Ross P S, Third-Tsushima M, Tucker Prof M.

LABOUR
Compensation payments and administration expenses

Details	Compensation payments	Administration expenses	Total payments
	$	$	$
Newfoundland	683,020	116,852	799,872
Prince Edward Island	257,140	42,551	299,691
Nova Scotia—Federal	2,016,189	265,385	2,281,574
Nova Scotia—Cape Breton Development Corporation (CBDC)	8,577,689	698,578	9,276,267
Nova Scotia—CBDC (Sect 9a)	3,665,541	135,311	3,800,852
Nova Scotia—Old silicosis	619,044	20,231	639,275
New Brunswick	871,039	108,092	979,131
Quebec	10,733,405	2,134,284	12,867,689
Ontario	16,048,177	3,188,309	19,236,486
Manitoba	1,371,065	245,692	1,616,757
Saskatchewan	1,986,014	329,769	2,315,783
Alberta	3,704,974	1,235,209	4,940,183
British Columbia	2,801,242	1,013,246	3,814,488
Payments respecting locally engaged employees outside Canada	8,862		8,862
Supplementary compensation to certain widows and dependent children of seamen	8,260		8,260
Compensation to Quebec casual employees TB 1979-29	41,003		41,003
Reimbursements made to Workers' Compensation Board (WCB) for overpayments of compensation			
Excess monies paid to claimants (subrogation cases)	516,450		516,450
Salary recovered and returned to other government departments (subrogation cases)	458,588		458,588
Legal, medical, professional expenses (subrogation cases)	100,396		100,396
Penitentiary inmates compensation	26,172		26,172
	54,494,270	9,533,509	64,027,779
Less: recoveries			
Administrative expenses recovered from Crown agencies		2,385,014	2,385,014
Claim costs recovered from Crown agencies	23,183,698		23,183,698
Recoveries from responsible third parties (subrogation)	1,361,980		1,361,980
Overpayments of compensation recovered from claimants	834		834
Penitentiary inmates compensation recovered	26,072		26,072
	24,572,584	2,385,014	26,957,598
Net expenditures	29,921,686[1]	7,148,495[2]	37,070,181

[1] Includes the net payments of compensation respecting:
(a) Government employees (Government Employees Compensation Act);
(b) merchant seamen (Merchant Seamen Compensation Act); and
(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

[2] Represents the federal Government's net share of administration expenses of provincial boards.
The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are processed and paid by the WCB of Alberta.

NATIONAL REVENUE
Customs and Excise
Statement of relief of custom duties

Note: this statement provides details of relief of custom duties of $1,000 or over as required pursuant to Section 51 of the Duties Relief Act.

	$		$
Section 11 of the Duties Relief Act (DRA) provides that the Minister of the Department of National Revenue may establish a list of machinery and equipment classified under tariff items 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 and 42701-3 which are not available from Canadian production and on which no customs duties are payable. The Minister of the Department of National Revenue established a list of machinery and equipment effective October 30, 1986, and the following amount of customs duties were not paid on such goods from April 1, 1987 to December 31, 1987	*83,089,935*	DRA 1986-0036, November 10, 1986	3,278,341
		DRA 1986-0037, November 10, 1986	1,351,508
		DRA 1986-0038, November 14, 1986	1,541,677
		DRA 1986-0039, November 24, 1986	1,434,828
		DRA 1986-0040, December 1, 1986	683,239
		DRA 1986-0041, December 15, 1986	2,357,771
		DRA 1986-0042, December 15, 1986	1,924,323
		DRA 1986-0043, December 22, 1986	4,127,230
		DRA 1986-0044, January 9, 1987	1,274,193
		DRA 1987-0001, January 16, 1987	860,785
		DRA 1987-0002, January 26, 1987	690,354
		DRA 1987-0003, February 13, 1987	6,476,200
		DRA 1987-0004, February 25, 1987	4,904,543
		DRA 1987-0005, March 6, 1987	2,672,676
		DRA 1987-0006, March 25, 1987	1,328,311
		DRA 1987-0007, April 9, 1987	3,053,999
		DRA 1987-0008, April 27, 1987	7,064,457
		DRA 1987-0009, May 11, 1987	3,056,921
		DRA 1987-0010, May 20, 1987	1,669,992
		DRA 1987-0011, June 1, 1987	5,262,365
		DRA 1987-0012, June 15, 1987	2,329,728
		DRA 1987-0013, July 2, 1987	2,399,511
		DRA 1987-0014, July 22, 1987	2,773,988
		DRA 1987-0015, August 4, 1987	1,266,251
		DRA 1987-0016, August 19, 1987	2,808,831
		DRA 1987-0017, August 26, 1987	2,056,054
		DRA 1987-0018, September 9, 1987	4,160,292
		DRA 1987-0019, September 22, 1987	2,002,841
		DRA 1987-0020, October 7, 1987	1,036,427
		DRA 1987-0021, October 20, 1987	1,801,440
		DRA 1987-0022, November 6, 1987	481,997
		DRA 1987-0023, November 23, 1987	1,144,439
		DRA 1987-0024, December 1, 1987	527,105
		DRA 1987-0025, December 24, 1987	1,020,907
			80,823,524
		Total	163,913,459

Section 13 of the Duties Relief Act (DRA) provides that the Minister of the Department of National Revenue may remit in respect to machinery and equipment classified under tariff items 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 and 42701-3 and which are not available from production in Canada. Remission of duty are less the duty applicable to the first $500 of value for duty in respect of each application. The following remissions were granted by the Minister of the Department of National Revenue under authority of Section 13, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period of April 1, 1987 to March 31, 1988:

NATIONAL REVENUE
Customs and Excise
Statement of remissions of custom duties

	$	$
A—Remissions of custom duties of $1,000 or over as required pursuant to Section 74 of the Customs Tariff		
Section 74 of the Customs Tariff provides that the Minister of the Department of National Revenue may establish a list of machinery and equipment classified under tariff items enumerated in Schedule VI to the Customs Tariff which are not available from Canadian production and on which no customs duties are payable. The Minister of the Department of National Revenue established a list of machinery and equipment effective January 1, 1988 and the following amount of customs duty was not paid on such goods from January 1, 1988 to March 31, 1988:		
Total	36,327,471	
B—Remissions of custom duties of $1,000 or over as required pursuant to Section 76 of the Customs Tariff		
Section 76 of the Customs Tariff provides that the Minister of the Department of National Revenue may remit in respect to the machinery and equipment classified under the tariff items enumerated in Schedule VI to the Customs Tariff and which are not available from Canadian production. Remissions of customs duties are less the duty applicable to the first $500 value for duty in respect of each application. The following remissions were granted by the Minister of the Department of National Revenue under authority of section 76, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period of January 1, 1988 to March 31, 1988:		
DRA 1988-0001, February 11, 1988		59,955
DRA 1988-0002, February 23, 1988		6,000
DRA 1988-0003, March 10, 1988		3,038
Remissions of less than $1,000		18,834
Total		87,827
Grand total		36,415,298

PARLIAMENT
House of Commons
Salaries of parliamentary secretaries to ministers

Names	Parliamentary secretary to	Amount
		$
Bertrand G	Minister of Consumer and Corporate Affairs October 15, 1986 to October 14, 1987	5,161
Binns P	Minister of Fisheries and Oceans October 15, 1986 to October 14, 1988	9,625
Blais P	Deputy Prime Minister and President of the Privy Council October 15, 1986 to October 14, 1987	3,871
Bourgault L	Minister of Consumer and Corporate Affairs October 15, 1987 to October 14, 1988	4,464
Bradley B	Minister of National Defence October 15, 1986 to October 14, 1988	9,625
Browes P	Minister of the Environment October 15, 1986 to October 14, 1988	9,625
Cardiff M	Solicitor General of Canada October 15, 1986 to October 14, 1988	9,625
Champagne M	Minister of Agriculture October 15, 1986 to October 14, 1987 and Minister for External Relations October 15, 1987 to October 14, 1988	9,625
Clark L	Minister of Agriculture October 15, 1987 to October 14, 1988	4,464
Clinch R	Minister for External Relations October 15, 1986 to October 14, 1987 and Minister of Communications October 15, 1987 to October 14, 1988	9,625
Cook C	Secretary of State for External Affairs November 25, 1985 to October 14, 1986 and President of the Treasury Board October 15, 1986 to October 14, 1987	5,161
Cossitt J	Minister of National Revenue October 15, 1986 to October 14, 1987	5,161
Della Noce V	Secretary of State of Canada and Minister Responsible for Multiculturalism October 15, 1986 to October 14, 1988	9,625
Duplessis S	Minister of State (Science and Technology) October 15, 1987 to October 14, 1988	4,464
Forrestall J M	Minister of Regional Industrial Expansion October 15, 1986 to October 14, 1988 and Minister of State for Science and Technology October 15, 1987 to October 14, 1988	9,625
Friesen B	Minister of Employment and Immigration August 12, 1987 to August 11, 1988	6,141
Gérin F	Minister of Justice and Attorney General of Canada October 15, 1986 to October 14, 1987	5,161
Greenaway L	Minister of State (Forestry and Mines) October 15, 1986 to October 14, 1988	9,625
Grisé R	Deputy Prime Minister and President of the Privy Council October 15, 1987 to October 14, 1988	4,464
Gurbin G M	Minister of Employment and Immigration October 15, 1986 to August 11, 1987	3,484
Gustafson L	Prime Minister November 1, 1984 to October 14, 1988	9,625
Hawkes J	Deputy Prime Minister and President of the Privy Council October 15, 1987 to October 14, 1988	4,464
Hudon J-G	Secretary of State for External Affairs October 15, 1986 to October 14, 1988	9,625
Kilgour D	Minister of Transport October 15, 1986 to April 7, 1987	187
Lanthier C	Minister of Public Works October 15, 1986 to October 14, 1987	5,161
Lewis D	President of the Privy Council November 25, 1985 to October 14, 1987 and Deputy Prime Minister October 15, 1986 to October 14, 1987	3,871
Mailly C	Minister of Communications October 15, 1986 to October 14, 1987 and Minister of National Revenue October 15, 1987 to October 14, 1988	9,625
Martin S	Minister of Public Works October 15, 1987 to October 14, 1988	4,464
McDermid J	Minister for International Trade October 15, 1986 to October 14, 1988	9,625
McKenzie D	Minister of Veterans Affairs November 1, 1984 to October 14, 1988	9,625
Price J	Minister of Labour November 1, 1984 to October 14, 1988	9,625
Schellenberger S	Minister of Indian Affairs and Northern Development October 15, 1986 to October 14, 1988	9,625
Shields J	Minister of Energy, Mines and Resources October 15, 1986 to October 14, 1988	9,625
Stewart R	Minister of Supply and Services October 15, 1986 to January 19, 1988	7,695
Tardif MB	Minister of National Health and Welfare October 15, 1986 to October 14, 1988	9,625
Thacker BA	Minister of Transport April 8, 1987 to October 14, 1988	9,438
Towers G	Minister of State for Science and Technology October 15, 1986 to October 14, 1987	5,161
Vincent PH	Minister of Finance November 25, 1985 to October 14, 1988	9,625
		275,312

PARLIAMENT
The Senate
Statement of indemnities, allowances and travel expenses paid in 1987-88

Honourable Members of The Senate	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Adams W	57,625	9,225	32,263	99,113
Anderson M	57,625	9,225	13,044	79,894
Argue H	57,625	9,225	31,422	98,272
Asselin M	57,625	9,225	22,825	89,675
Atkins NK	57,625	9,225	22,832	89,682
Austin J	57,625	9,225	43,790	110,640
Balfour J	57,625	9,225	17,583	84,433
Barootes EW	57,625	9,225	38,884	105,734
Barrow AI	49,474	7,269	11,154	67,897
Bazin J	56,905	8,505	11,327	76,737
Bélisle R	57,625	9,225	12,359	79,209
Bell AEH	57,625	9,225	7,805	74,655
Bielish M	57,625	9,225	22,024	88,874
Bonnell L	57,625	9,225	18,514	85,364
Bosa P	57,625	9,225	11,930	78,780
Buckwold S L	57,325	8,925	27,189	93,439
Cameron D	26,786	4,293		31,079
Charbonneau G	57,625	9,225	60	66,910
Allowance as Speaker of the Senate	27,800			27,800
Cochrane E	57,625	9,225	27,962	94,812
Cogger M B	57,625	9,225	7,611	74,461
Cools A	57,625	9,225	25,481	92,331
Corbin E	57,625	9,225	22,278	89,128
Cottreau E	57,625	9,225	12,263	79,113
Croll D A	57,625	9,225	12,545	79,395
Davey K	57,565	9,165	15,265	81,995
David P P	57,625	9,225	4,943	71,793
De Bané P	57,625	9,225	8,202	75,052
Denis A	57,625	9,225	4,252	71,102
Doody C W	57,625	9,225	20,697	87,547
Allowance as Deputy-Leader of the Government	13,450			13,450
Doyle R J	57,625	9,225	6,412	73,262
Everett D D	54,145	5,745	18,397	78,287
Fairbairn J	57,625	9,225	43,849	110,699
Flynn J	57,625	9,225	10,201	77,051
Frith R	57,625	9,225	11,380	78,230
Allowance as Deputy-Leader of the Opposition	8,525			8,525
Gigantès P D	57,625	9,225	21,226	88,076
Godfrey J M	13,872	2,224	8,799	24,895
Grafstein J S	55,645	7,245	14,128	77,018
Graham B A	57,625	9,225	49,591	116,441
Guay J-P	57,625	9,225	30,141	96,991
Haidasz S	57,625	9,225	13,702	80,552
Hastings E	57,625	9,225	26,167	93,017
Hays D P	57,625	9,225	47,265	114,115
Hébert J	57,625	9,225	8,682	75,532
Hicks H D	57,625	9,225	20,277	87,127
Kelly W M	57,625	9,225	19,894	86,744
Kenny C	57,625	9,225	15,376	82,226
Kirby M	57,625	9,225	23,880	90,730
Kolber L	54,805	6,405	4,263	65,473
Lafond P C	57,625	9,225		66,850
Land D A	55,045	6,645	6,126	67,816
Langlois L	57,625	9,225	2,050	68,900
Lawson E M	54,612	6,239	19,852	80,703
Leblanc F	57,625	9,225	6,523	73,373
Leblanc R	57,625	9,225	27,077	93,927
Lefebvre T	57,625	9,225	5,757	72,607
Le Moyne J	50,589	8,103		58,692
Lewis P D	57,625	9,225	18,238	85,088
Lucier P	57,625	9,225	26,554	93,404
MacDonald F	57,625	9,225	18,997	85,847
MacDonald J M	57,625	9,225	17,621	84,471
MacEachen A J	57,625	9,225	18,609	85,459
Allowance as Leader of the Opposition	21,475			21,475
Macquarrie H	57,625	9,225	12,840	79,690
Marchand L	57,625	9,225	33,467	100,317
Marsden L	57,625	9,225	20,731	87,581
Marshall J	57,625	9,225	16,094	82,944
McElman C	57,625	9,225	12,659	79,509
McGrand F A	46,341	8,200		54,541
Molgat G L	57,625	9,225	37,700	104,550
Molson H de M	54,865	6,465	1,737	63,067
Muir R	57,625	9,225	10,740	77,590
Murray L	57,625	9,225	239	67,089
Neiman J	57,625	9,225	16,954	83,804
Nurgitz N	57,625	9,225	35,360	102,210
Olson H A	57,625	9,225	36,460	103,310
Ottenheimer G	14,884	2,375	5,460	22,719
Perrault R J	57,625	9,225	41,562	108,412
Petten W J	57,625	9,225	21,882	88,732
Allowance as Opposition Whip	4,500			4,500
Phillips O H	57,625	9,225	25,882	92,732
Allowance as Government Whip	6,825			6,825
Pitfield P M	57,625	9,225	2,394	69,244
Riel M	57,625	9,225	6,705	73,555
Rizzuto P	57,625	9,225	4,616	71,466
Robertson B M	57,625	9,225	18,643	85,493
Robichaud L J	57,625	9,225	13,399	80,249
Roblin D	57,625	9,225	29,452	96,302
Rossiter E	57,625	9,225	25,944	92,794
Rousseau Y	57,625	8,100	7,733	73,458
Rowe F W	28,221	4,523	10,001	42,745
Sherwood C B	57,625	9,225	8,698	75,548
Simard J-M	57,625	9,225	24,303	91,153
Sinclair I	57,505	9,105	10,858	77,468
Sparrow H O	57,625	9,225	35,334	102,184
Spivak M	57,625	9,225	31,361	98,211
Stanbury R J	56,545	8,145	14,687	79,377
Steuart D G	57,625	9,225	10,574	77,424
Stewart J B	57,625	9,225	24,401	91,251
Stollery P	57,625	9,225	12,690	79,540
Thériault L N	57,625	9,225	29,621	96,471
Thompson A	57,625	9,225		66,850
Tremblay A	57,625	9,225	14,909	81,759
Turner C	57,625	9,225	7,280	74,130
Van Roggen G	57,625	9,225	37,406	104,256
Walker D	57,625	9,225	7,016	73,866
Watt C	57,625	9,225	30,503	97,353
Wood D	57,625	9,225	9,012	75,862
	5,883,454	911,801	1,824,845	8,620,100

PARLIAMENT

House of Commons

Statement of indemnities, allowances and travel expenses paid in 1987-88

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Allmand Hon W	57,625	19,175	14,163	90,963
Althouse V	57,625	19,175	41,542	118,342
Andre Hon H	57,625	19,175	10,147	86,947
Angus I	57,625	19,175	34,591	111,391
Attewell W	57,625	19,175	18,173	94,973
Axworthy Hon L	57,625	19,175	45,386	122,186
Baker G	57,625	23,575	43,967	125,167
Beatty Hon P	57,625	19,175	4,410	81,210
Belsher R	57,625	19,175	55,027	131,827
Benjamin L	57,625	19,175	29,445	106,245
Berger D	57,625	19,175	8,534	85,334
Bernier G	57,625	19,175	30,009	106,809
Allowance as Deputy Government Whip	5,100			5,100
Bertrand G	57,625	19,175	15,169	91,969
Binns P	57,625	19,175	40,932	117,732
Bissonnette L'hon A	57,625	19,175	8,123	84,923
Blackburn D	57,625	19,175	27,077	103,877
Blackburn J-P	57,625	19,175	27,911	104,711
Blaikie B	57,625	19,175	33,860	110,660
Blais L'hon P	57,625	19,175	33,292	110,092
Blais-Grenier L'hon S	57,625	19,175		76,800
Blenkarn D	57,625	19,175	23,271	100,071
Blouin A	57,625	19,175	20,113	96,913
Bosley Hon J W	57,625	19,175	24,397	101,197
Bouchard L'hon B	57,625	19,175	17,520	94,320
Boudria D	57,625	19,175	17,731	94,531
Bourgault L	57,625	19,175	27,110	103,910
Boyer P	57,625	19,175	23,329	100,129
Bradley B	57,625	19,175	19,335	96,135
Brightwell A H H	57,625	19,175	27,852	104,652
Brisco B	57,625	19,175	62,770	139,570
Broadbent Hon E	57,625	19,175	5,038	81,838
Allowance as Other Party Leader	26,500			26,500
Browes P	57,625	19,175	22,414	99,214
Caccia Hon C L	57,625	19,175	20,603	97,403
Cadieux L'hon P H	57,625	19,175	2,587	79,387
Caldwell J	57,625	19,175	26,430	103,230
Cardiff M	57,625	19,175	24,188	100,988
Carney Hon P	57,625	19,175	2,191	78,991
Cassidy M	57,625	19,175	7,680	84,480
Champagne L'hon A	57,625	19,175	9,018	85,818
Allowance as Assistant Deputy Chairman of Committees of the Whole House	9,625			9,625
Champagne M	57,625	19,175	10,706	87,506
Charest L'hon J J	57,625	19,175	8,780	85,580
Chartrand G	57,625	19,175	10,578	87,378
Clark Rt Hon J	57,625	23,575	17,869	99,069
Clark L	57,625	19,175	46,214	123,014
Clifford T	57,625	19,175	29,214	106,014
Clinch R	57,625	19,175	37,252	114,052
Coates Hon R C	57,625	19,175	38,969	115,769
Cochrane D H	57,625	19,175	31,136	107,936
Collins M	57,625	19,175	55,396	132,196
Comeau G	57,625	19,175	35,425	112,225
Cook C	57,625	19,175	62,164	138,964
Cooper A	57,625	23,575	43,752	124,952
Copps S	57,625	19,175	25,617	102,417
Corbett R	57,625	19,175	36,716	113,516
Cossitt J	57,625	19,175	9,427	86,227
Côté C	57,625	19,175	42,326	119,126
Côté L'hon M	57,625	19,175	12,532	89,332
Crofton P	57,625	19,175	41,354	118,154
Crombie Hon D	57,625	19,175	2,795	79,595
Crosbie Hon J C	57,625	19,175	7,769	84,569
Crosby H	57,625	19,175	40,265	117,065
Crouse Hon L R	57,625	19,175	18,961	95,761
Danis M	57,625	19,175	19,030	95,830
Allowance as Deputy Speaker and Chairman of Committees of the Whole House	23,075			23,075
Dantzer V	57,625	19,175	52,684	129,484
Darling S	57,625	19,175	12,116	88,916
Daubney D	57,625	19,175	7,101	83,901
de Corneille R	57,625	19,175	16,364	93,164
De Cotret L'hon R	57,625	19,175	11,324	88,124
de Jong S	57,625	19,175	43,519	120,319
Della Noce V	57,625	19,175	9,401	86,201
Desjardins G	57,625	19,175	44,950	121,750
Desrosiers E	57,625	19,175	10,504	87,304
Dewar M	40,343	13,424	15,071	68,838
Dick Hon P	57,625	19,175	12,825	89,625
Dingwall D	57,625	19,175	41,403	118,203
Domm B	57,625	19,175	22,024	98,824
Dorin M	57,625	19,175	45,774	122,574
Duguay L	57,625	19,175	36,559	113,359
Duplessis S	57,625	19,175	20,879	97,679
Edwards J	57,625	19,175	59,336	136,136
Ellis J R	57,625	19,175	18,723	95,523
Epp E	57,625	23,575	42,128	123,328
Epp Hon J	57,625	19,175	16,163	92,963
Fennell S	57,625	19,175	26,097	102,897
Allowance as Chief Government Whip	11,950			11,950
Ferland M	57,625	19,175	21,075	97,875
Finestone S	57,625	19,175	13,928	90,728
Fontaine G	57,625	19,175	30,472	107,272
Allowance as Deputy Government Whip	1,725			1,725
Forrestall J M	57,625	19,175	36,434	113,234
Foster M	57,625	19,175	34,126	110,926
Fraleigh S	57,625	19,175	29,072	105,872
Fraser Hon J A	57,625	19,175	8,138	84,938
Allowance as Speaker of the House of Commons	43,975			43,975
Fretz G	57,625	19,175	23,739	100,539
Friesen B	57,625	19,175	57,609	134,409
Frith Hon D C	57,625	19,175	25,868	102,668
Fulton J	57,625	23,575	58,108	139,308
Gagliano A	57,625	19,175	15,471	92,271
Gagnon P	57,625	19,175	41,098	117,898
Garneau R	57,625	19,175	12,574	89,374
Gass M	57,625	19,175	28,284	105,084
Gauthier J-R	57,625	19,175	1,654	78,454
Allowance as Chief Opposition Whip	11,950			11,950
Gérin F	57,625	19,175	26,582	103,382
Gervais A	57,625	19,175	42,356	119,156
Girard A	57,625	19,175	36,327	113,127
Gormley J	57,625	23,575	37,618	118,818
Gottselig W A	57,625	19,175	42,063	118,863
Graham S	57,625	19,175	49,474	126,274
Gravel M	57,625	19,175	3,201	80,001
Gray D L	57,625	19,175	22,986	99,786
Gray Hon H	57,625	19,175	26,105	102,905
Allowance as Opposition House Leader	21,475			21,475
Greenaway L	57,625	23,575	43,747	124,947

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1987-88—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Grisé R	57,625	19,175	27,992	104,792
Grondin G	57,625	19,175	33,115	109,915
Guilbault J	57,625	19,175	7,733	84,533
Guilbault J-G	57,625	19,175	24,865	101,665
Gurbin G M	57,625	19,175	16,753	93,553
Gustafson L	57,625	19,175	43,374	120,174
Halliday B	57,625	19,175	17,460	94,260
Hamelin C	57,625	19,175	43,283	120,083
Hamilton Hon A	57,625	19,175	21,389	98,189
Hardey E	57,625	19,175	21,927	98,727
Harvey A	57,625	19,175	25,725	102,525
Harris J	40,343	13,424	18,268	72,035
Hawkes J	57,625	19,175	38,823	115,623
Heap D	57,625	19,175	19,378	96,178
Hees Hon G	57,625	19,175	1,502	78,302
Henderson G	57,625	19,175	26,171	102,971
Hicks B	57,625	19,175	29,559	106,359
Hnatyshyn Hon R	57,625	19,175	11,881	88,681
Hockin Hon T	57,625	19,175	22,789	99,589
Holtmann F	57,625	19,175	64,572	141,372
Hopkins L	57,625	19,175	11,703	88,503
Horner B	57,625	19,175	18,655	95,455
Howdebo S J	57,625	19,175	45,358	122,158
Howie Hon J R	57,625	19,175	31,064	107,864
Hudon J-G	57,625	19,175	14,081	90,881
Isabelle G	57,625	19,175	1,952	78,752
Jacques C	57,625	19,175	13,518	90,318
James K	57,625	19,175	31,981	108,781
Jardine W R B	57,625	19,175	33,224	110,024
Jelinek Hon O	57,625	19,175	5,405	82,205
Jepson J	57,625	19,175	15,990	92,790
Jewett P	57,625	19,175	31,395	108,195
Johnson M	57,625	23,575	52,989	134,189
Johnston Hon D J	57,625	19,175	18,935	95,735
Joncas J-L	57,625	19,175	40,019	116,819
Jourdenais F	57,625	19,175	17,494	94,294
Kaplan Hon B	57,625	19,175	27,244	104,044
Keeper C	57,625	19,175	36,912	113,712
Kelleher Hon J	57,625	19,175	6,281	83,081
Kempling B	57,625	19,175	18,629	95,429
Kilgour D	57,625	19,175	32,224	109,024
Killens T	57,625	19,175	14,355	91,155
Kindy A	57,625	19,175	45,890	122,690
King F	57,625	19,175	53,056	129,856
Ladouceur F	57,625	19,175	12,960	89,760
Landry L'hon M	57,625	19,175	8,074	84,874
Langdon S	57,625	19,175	30,856	107,656
Lanthier C	57,625	19,175	8,769	85,569
Lapierre L'hon J	57,625	19,175	15,087	91,887
LaSalle L'hon R	57,625	19,175	11,923	88,723
Lawrence Hon A	57,625	19,175	19,751	96,551
Layton Hon B	57,625	19,175	10,576	87,376
Leblanc N	57,625	19,175	9,912	86,712
Lesick B	57,625	19,175	45,194	121,994
Lewis Hon D	57,625	19,175	8,809	85,609
Lopez R	57,625	19,175	14,402	91,202
MacDonald Hon F	57,625	19,175		76,800
MacDougall J	57,625	23,575	26,853	108,053
MacKay Hon E M	57,625	19,175	18,696	95,496
MacLellan R	57,625	19,175	35,584	112,384
Mailly C	57,625	19,175	9,291	86,091
Malépart J-C	57,625	19,175	16,817	93,617
Malone A	57,625	19,175	67,430	144,230
Manly J	57,625	19,175	51,959	128,759
Mantha M	57,625	19,175	22,840	99,640
Marchi S	57,625	19,175	23,196	99,996
Marin C E	57,625	19,175	29,719	106,519
Martin S	57,625	19,175	24,486	101,286
Masse L'hon M	57,625	19,175	3,734	80,534
Mayer Hon C	57,625	19,175	18,980	95,780
Mazankowski Hon D	57,625	19,175	11,150	87,950
McCain F	57,625	19,175	20,995	97,795
McCrossan W P	57,625	19,175	18,240	95,040
McCuish L	57,625	23,575	23,314	104,514
McCurdy H	57,625	19,175	24,150	100,950
McDermid J	57,625	19,175	17,706	94,506
McDonald L	57,625	19,175	19,680	96,480
McDougall Hon B	57,625	19,175	4,979	81,779
McInnes Hon S	57,625	19,175	11,842	88,642
McKenzie D	57,625	19,175	33,182	109,982
McKinnon Hon A B	57,625	19,175	54,879	131,679
McKnight Hon B	57,625	19,175	21,538	98,338
McLaughlin A	40,343	16,500	25,290	82,133
McLean Hon W	57,625	19,175	34,338	111,138
McMillan Hon T	57,625	19,175	2,207	79,007
Merrithew Hon G S	57,625	19,175	11,484	88,284
Minaker G	57,625	19,175	30,326	107,126
Mitchell M	57,625	19,175	36,246	113,046
Mitges G	57,625	19,175	13,999	90,799
Moore B	57,625	19,175	26,183	102,983
Mulroney Rt Hon B	57,625	23,575	1,122	82,322
Murphy R	57,625	23,575	29,459	110,659
Allowance as Chief Other Party Whip	6,825			6,825
Murta Hon J	57,625	19,175	56,685	133,485
Nicholson A	57,625	19,175	12,905	89,705
Nicholson R	57,625	19,175	27,041	103,841
Nickerson D	57,625	25,300	34,511	117,436
Nielsen Hon E			760	760
Nowlan P	57,625	19,175	34,918	111,718
Nunziata J V	57,625	19,175	25,141	101,941
Nystrom L	57,625	19,175	43,535	120,335
Oberle Hon F	57,625	23,575	8,067	89,267
O'Neil L I	57,625	19,175	40,704	117,504
Oostrom J	57,625	19,175	30,802	107,602
Orlikow D	57,625	19,175	45,723	122,523
Ouellet L'hon A	57,625	19,175	17,659	94,459
Paproski Hon S E	57,625	19,175	51,436	128,236
Allowance as Deputy Chairman of Committees of the Whole House	9,625			9,625
Parry J	57,625	23,575	57,400	138,600
Penner K	57,625	23,575	50,158	131,358
Pennock B	57,625	19,175	34,923	111,723
Pépin L	57,625	19,175	17,449	94,249
Peterson P	57,625	19,175	11,842	88,642
Pietz A	57,625	19,175	18,050	94,850
Plamondon L	57,625	19,175	22,876	99,676
Plourde A	57,625	19,175	29,516	106,316
Porter B	57,625	19,175	37,468	114,268
Price J	57,625	23,575	58,869	140,069
Prud'homme M	57,625	19,175	10,559	87,359
Ravis D	57,625	19,175	29,077	105,877
Redway A	57,625	19,175	16,098	92,898
Reid J	57,625	19,175	17,298	94,098
Reimer J	57,625	19,175	23,952	100,752
Ricard G	57,625	19,175	13,316	90,116
Riis N A	57,625	19,175	67,246	144,046

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1987-88—*Concluded*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Allowance as Other Party House Leader	9,225			9,225
Robichaud F	57,625	19,175	33,940	110,740
Robinson S J	57,625	19,175	62,750	139,550
Rodriguez J R	57,625	19,175	23,697	100,497
Roman T	57,625	19,175	14,928	91,728
Rompkey Hon W	57,625	23,575	55,373	136,573
Rossi C	57,625	19,175	10,663	87,463
Allowance as Deputy Opposition Whip	6,825			6,825
St-Germain G	57,625	19,175	55,781	132,581
St-Julien G	57,625	23,575	36,792	117,992
Schellenberg T	57,625	19,175	62,374	139,174
Schellenberger S	57,625	19,175	28,306	105,106
Scott G	57,625	19,175	26,584	103,384
Scott W C	57,625	19,175	13,478	90,278
Scowen J	57,625	23,575	51,863	133,063
Shields J	57,625	23,575	82,816	164,016
Siddon Hon T	57,625	19,175	18,033	94,833
Skelly R	57,625	23,575	98,003	179,203
Sparrow B	57,625	19,175	34,331	111,131
Speyer C	57,625	19,175	18,549	95,349
Stackhouse R	57,625	19,175	17,496	94,296
Stevens Hon S	57,625	19,175	25,798	102,598
Stewart R	57,625	19,175	21,658	98,458
Suluk T	57,625	25,300	118,088	201,013
Tardif A	57,625	19,175	22,209	99,009
Tardif M B	57,625	19,175	14,672	91,472
Taylor G	57,625	19,175	55,763	132,563
Thacker B A	57,625	19,175	55,165	131,965
Tobin B	57,625	23,575	32,583	113,783
Toupin R	57,625	19,175	29,792	106,592
Towers G	57,625	19,175	38,441	115,241
Tremblay M	57,625	19,175	26,097	102,897
Tremblay M R	57,625	19,175	30,824	107,624
Tupper B	57,625	19,175	18,327	95,127
Turner B	57,625	19,175	8,258	85,058
Turner Rt Hon J N	57,625	19,175	15,398	92,198
Allowance as Leader of the Opposition	43,975			43,975
Valcourt L'hon B	57,625	19,175	10,440	87,240
Van De Walle W	57,625	19,175	51,499	128,299
Vankoughnet B	57,625	19,175	19,452	96,252
Vézina L'hon M	57,625	19,175	23,015	99,815
Vincent P H	57,625	19,175	41,220	118,020
Waddell I	57,625	19,175	42,831	119,631
Warner N	57,625	19,175		76,800
Weiner Hon G	57,625	19,175	5,492	82,292
Wenman R	57,625	19,175	106,427	183,227
White B	57,625	19,175	44,246	121,046
Wilson G	57,625	19,175	60,823	137,623
Wilson Hon M	57,625	19,175	8,410	85,210
Winegard W C	57,625	19,175	20,987	97,787
Wise Hon J	57,625	19,175	7,671	84,471
Witer A	57,625	19,175	16,169	92,969
Young N	57,625	19,175	14,217	91,017
	16,430,254	5,502,223	7,753,469	29,685,946

PRIVY COUNCIL
Salaries and allowances to Ministers of State

Names of Ministers of State	Salaries	Allowances	Total
	$	$	$
Hon P Blais	26,314	1,193	27,507
Hon J J Charest	43,975	2,000	45,975
Hon T Hockin	43,975	2,000	45,975
Hon O J Jelinek	43,855	1,996	45,851
Hon D G Lewis	26,314	1,193	27,507
Hon C J Mayer	43,975	2,000	45,975
Hon B J McDougall	43,975	2,000	45,975
Hon G S Merrithew	43,975	2,000	45,975
Hon G St-Germain	119	5	124
Hon B Valcourt	43,975	2,000	45,975
Hon M Vézina	25,725	1,167	26,892
Hon G Weiner	43,975	2,000	45,975
Total	430,152	19,554	449,706

PRIVY COUNCIL
Office of the Chief Electoral Officer
Statement of expenditures—General elections and by-elections

	Pre-liminary duties	Returning officers	Election clerks	Miscel-laneous election expenses	Enume-ration and revision	Polling stations	Ottawa head-quarters	Electoral Boundaries Re-adjust-ment Act	Special voting rules	North-west Terri-tories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
General elections											
1984 general election		2,107					153,633				155,740
Next general election (see state-ment below)	699,219	346,801		49,940	1,322,533	884,511	176,504		815		3,480,323
1987-88 by-election											
Hamilton Mountain		64,716	9,255	44,289	138,778	75,964					333,002
Pembina		44									44
St-John's East	14	35,282	8,812	58,379	139,398	80,265					322,150
Yukon		19,645	4,716	54,370	36,699	26,691					142,121
Ottawa headquarters	3,120						36,662				39,782
Ottawa headquarters	11,113	10,193			112	235	1.551.336	87,226			1,660,215
Special projects (H)							42,875				42,875
Special projects (EOC)							12,982				12,982
Special projects (40th anniversary citizenship Montreal)							24,857				24,857
1987 Northwest Territories Council election expenses (see statement below)	23,896	133,354	52,915	24	27,658	41,643	118,734			42,634	440,858
	737,362	612,142	75,698	207,002	1,665,178	1,109,309	2,117,583	87,226	815	42,634	6,654,949

Statement of expenditures—Next general election

	Pre-liminary duties	Returning officers	Election clerks	Miscel-laneous election expenses	Enume-ration and revision	Polling stations	Ottawa head-quarters	Electoral Boundaries Re-adjust-ment Act	Special voting rules	North-west Terri-tories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
Summary											
Next general elections											
Ontario	160,899	240		14,688							175,827
Quebec	174,854	522									175,376
Nova Scotia	23,396										23,396
New Brunswick	18,448										18,448
Manitoba	22,151										22,151
British Columbia	64,006										64,006
Prince Edward Island	1,060										1,060
Saskatchewan	33,300										33,300
Alberta	104,215	812									105,027
Newfoundland	9,983	6,127									16,110
Yukon	2,685	232									2,917
Northwest Territories	4,837										4,837
Northwest Territories Council Election	659	935				1,143					2,737
Headquarters	78,726	337,933		35,252	1,322,533	883,368	176,504		815		2,835,131
	699,219	346,801		49,940	1,322,533	884,511	176,504		815		3,480,323

PRIVY COUNCIL
Office of the Chief Electoral Officer
Statement of expenditures—General elections and by-elections

	Preliminary duties	Returning officers	Election clerks	Miscellaneous election expenses	Enumeration and revision	Polling stations	Ottawa headquarters	Electoral Boundaries Re-adjustment Act	Special voting rules	Northwest Territories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
Summary											
1987 Northwest Territories Council election expenses											12,125
Aivilik	626	5,695	2,471		1,339	1,994					8,806
Baffin Central	2,655	5,017				1,134					14,891
Baffin South	3,108	7,988	2,224		537	1,034					9,553
Deh Cho	708	5,131	2,334		515	865					14,935
Nahendeh	1,166	6,311	2,465		1,930	3,063					16,580
Amittuq	2,292	8,928	2,436		1,172	1,752					12,246
Hay River	1,091	5,217	2,568		1,687	1,683					11,345
High Arctic		6,543	1,898		1,180	1,724					8,336
Hudson Bay		5,459	2,458		246	173					6,791
Inuvik	1,017	3,350	1,400		1,024						6,160
Igaluit	571	2,957	1,400		1,232						11,393
Natilikmiot	376	4,951	2,370		1,363	2,333					12,850
Kitikmeot West	1,411	5,165	2,738		1,105	2,431					13,458
Kivallivik	1,684	5,557	2,472		1,350	2,395					11,027
MacKenzie Delta		5,522	2,419	24	768	2,294					13,817
Nunakput	1,183	5,927	2,408		1,780	2,519					9,861
Pine Point	1,219	5,411	2,333		241	657					12,457
Rae Lac La Martre	896	5,439	2,457		1,123	2,542					13,713
Sahtu	1,193	6,185	2,453		1,111	2,771					12,069
Slave River	191	6,154	2,459		1,271	1,994					11,490
Tu Nede	1,306	6,394	2,333		503	954					12,276
Yellowknife Centre	363	5,710	2,503		1,399	2,301					4,888
Yellowknife North	393	2,263	1,400		832						17,715
Yellowknife South	447	6,080	2,916		3,242	5,030					
Office of the Chief Electoral Officer					708		118,734			42,634	162,076
	23,896	133,354	52,915	24	27,658	41,643	118,734			42,634	440,858

SOLICITOR GENERAL
Correctional Service
Expenditures by institution

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	102,834,664[1]	4,756,660	107,591,324
Regional Headquarters, Moncton, NB	6,349,208	707,263	7,056,471
Springhill Institution, Springhill, NS	15,607,238	2,698,028	18,305,266
Dorchester Penitentiary, Dorchester, NB	16,618,140	6,244,205	22,862,345
Westmorland Institution, Dorchester, NB	5,076,117	625,120	5,701,237
Atlantic Institution, Renous, NB	10,803,116	2,172,908	12,976,024
Nova Scotia District Office, Halifax, NS	4,800,463	120,970	4,921,433
Moncton Area Parole Office, Moncton, NB	3,622,437	75,076	3,697,513
St John's Nfld Office, St John's, Nfld	1,506,448	19,141	1,525,589
Regional Headquarters, Montreal, Que	15,664,200	923,907	16,588,107
Quebec Staff College, Laval, Que	2,228,792	50,817	2,279,609
CCC Laferrière, St-Jérôme, Que	438,574	37,538	476,112

SOLICITOR GENERAL
Correctional Service
Expenditures by institution—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Établissement Montée St-François, Laval, Que	5,029,249	835,824	5,865,073
Établissement Laval, Laval, Que	11,735,611	217,245	11,952,856
Centre fédéral de Formation, Laval, Que	13,036,371	1,441,055	14,477,426
Établissement Donnacona Maximum, Donnacona, Que	14,257,810	2,260,001	16,517,811
Bureau Longueuil, Longueuil, Que	332,661		332,661
Bureau Ville-Marie, Montreal, Que	1,314,196		1,314,196
Bureau Lafontaine, Montreal, Que	1,766,407		1,766,407
Établissement Leclerc, Laval, Que	16,949,478	1,490,734	18,440,212
Établissement Archambault, Ste-Anne-des-Plaines, Que	14,411,075	1,360,747	15,771,822
Établissement Ste-Anne-des-Plaines, Ste-Anne-des-Plaines, Que	6,667,364	799,193	7,466,557
Centre régional de réception, Ste-Anne-des-Plaines, Que	17,356,500	312,981	17,669,481
Établissement Drummond, Drummondville, Que	10,865,026	387,080	11,252,106
Établissement Cowansville, Cowansville, Que	15,118,047	2,450,670	17,568,717
Établissement Lamacaza, L'Annonciation, Que	9,395,998	569,980	9,965,978
Établissement Port Cartier, Port Cartier, Que	894,415	30,150,784	31,045,199
Bureau de District Montréal, Montreal, Que	437,139	18,197	455,336
CCC Martineau, Montreal, Que	451,870	91,399	543,269
CCC Ogilvy, Montreal, Que	433,046		433,046
CCC Pie IX, Montreal, Que	138,186		138,186
CCC Sherbrooke, Montreal, Que	367,555	54,880	422,435
CCC Hochelaga, Montreal, Que	29,424	60,526	89,950
CCC Langelier, St -Léonard, Que	1,889,040		1,889,040
Bureau Ville de Québec, Quebec, Que	648,999	1,050	650,049
Bureau de Granby, Granby, Que	1,251,974		1,251,974
Bureau de Rimouski, Rimouski, Que	176,365	10,894	187,259
Bureau de Chicoutimi, Chicoutimi, Que	286,266		286,266
Bureau de Trois-Rivières, Trois-Rivières, Que	733,654	9,579	743,233
CCC Benoit XV, Quebec, Que	330,297	18,592	348,889
Bureau de District Est du Québec, Ste-Foy, Que	230,892	1,222	232,114
Bureau de District St-Jérôme, St-Jérôme, Que	308,846	16,504	325,350
Bureau Duvernay, Laval, Que	782,917		782,917
Bureau de Rouyn-Noranda, Rouyn, Que	210,312		210,312
Bureau de Hull, Hull, Que	548,315		548,315
Bureau de Fabre, Laval, Que	471,021		471,021
Bureau des Laurentides, St-Jérôme, Que	796,469		796,469
Bureau de Ste-Thérèse, Ste-Thérèse, Que	499,437		499,437
CCC B-12, Laval, Que	218,913		218,913
Bureau de L'Annonciation, L'Annonciation, Que	261,551		261,551
Regional Headquarters, Kingston, Ont	11,049,984	1,831,183	12,881,167
Ontario Staff College, Kingston, Ont	2,134,922	108,956	2,243,878
Regional Psychiatric Centre, Kingston, Ont	3,695,008	24,647	3,719,655
Kingston Penitentiary, Kingston, Ont	16,643,763	3,452,830	20,096,593
Millhaven Institution, Bath, Ont	17,446,219	1,162,963	18,609,182
Bath Institution, Bath, Ont	1,468,032	839,855	2,307,887
Prison for Women, Kingston, Ont	6,244,827	316,283	6,561,110
Collins Bay Institution, Kingston, Ont	14,802,459	1,445,852	16,248,311
Frontenac Institution, Kingston, Ont	4,041,756	578,640	4,620,396
Beaver Creek Institution, Gravenhurst, Ont	2,203,123	466,341	2,669,464
Joyceville Institution, Kingston, Ont	17,570,067	1,329,673	18,899,740
Pittsburgh Institution, Kingston, Ont	2,916,021	835,541	3,751,562
Warkworth Institution, Campbellford, Ont	15,941,149	552,662	16,493,811
Eastern District Parole, Kingston, Ont	192,077	11,873	203,950
Kingston District Parole, Kingston, Ont	1,777,987		1,777,987
Peterborough Parole, Peterborough, Ont	1,267,326		1,267,326
Portsmouth Community Correctional Centre, Kingston, Ont	286,894	13,831	300,725
Ottawa Area Parole, Ottawa, Ont	1,316,612		1,316,612
Central District Parole, Toronto, Ont	2,729,438	63,265	2,792,703
Keele Community Correctional Centre, Toronto, Ont	766,653		766,653
Toronto District Parole, Toronto, Ont	1,148,183		1,148,183
Scarborough Area Parole, Scarborough, Ont	705,345		705,345
Etobicoke Area Parole, Toronto, Ont	855,699		855,699
Sudbury Area Parole, Sudbury, Ont	782,562		782,562
Western District Parole, London, Ont	152,664	235	152,899
London District Parole, London, Ont	707,176	2,974	710,150
Guelph Area Parole, Guelph, Ont	410,967	414	411,381

SOLICITOR GENERAL
Correctional Service
Expenditures by institution—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Hamilton Area Parole, Hamilton, Ont	1,265,664	5,619	1,271,283
Windsor Area Parole, Windsor, Ont	445,835	1,145	446,980
St Catharines' Parole, St Catharines, Ont	370,071	1,495	371,566
Brantford Area Parole, Brantford, Ont	570,423	4,411	574,834
Regional Headquarters, Saskatoon, Sask	20,570,541	791,003	21,361,544
Prairies Staff College, Saskatoon, Sask	1,405,838	20,398	1,426,236
Regional Psychiatric Centre, Saskatoon, Sask	9,877,836	682,353	10,560,189
Osborne Community Correctional Centre, Winnipeg, Man	395,954	851	396,805
Stony Mountain Institution, Winnipeg, Man	15,921,845	1,108,795	17,030,640
Rockwood Institution, Stony Mountain, Man	1,879,843	290,592	2,170,435
Saskatchewan Penitentiary, Prince Albert, Sask	15,236,060	1,251,547	16,487,607
Saskatchewan Farm Annex, Prince Albert, Sask	2,407,590	873,113	3,280,703
Saskatchewan Special Handling Unit, Prince Albert, Sask	3,493,371	9,828	3,503,199
Oskana Community Correctional Centre, Regina, Sask	341,220	24,910	366,130
Drumheller Institution, Drumheller, Alta	13,532,517	2,194,031	15,726,548
Portal Community Correctional Centre, Calgary, Alta	20,806	50,000	70,806
Grierson Community Correctional Centre, Edmonton, Alta	160,567	16,523	177,090
Bowden Institution, Innisfail, Alta	13,973,404	1,881,271	15,854,675
Edmonton Institution, Edmonton, Alta	13,067,827	1,084,802	14,152,629
Winnipeg Parole, Winnipeg, Man	2,538,078	3,994	2,542,072
Brandon Parole, Brandon, Man	352,453		352,453
Thunder Bay Parole, Thunder Bay, Ont	123,642		123,642
Prince Albert Parole, Prince Albert, Sask	874,307	18,719	893,026
Regina Parole, Regina, Sask	646,749		646,749
Saskatoon Parole, Saskatoon, Sask	414,465		414,465
Edmonton Parole, Edmonton, Alta	638,050		638,050
Calgary Parole, Calgary, Alta	483,876		483,876
Red Deer Parole, Red Deer, Alta	277,343		277,343
Kenora Parole, Kenora, Ont	208,542		208,542
Thompson Parole, Thompson, Man	161,380		161,380
Yellowknife Parole, Yellowknife, NWT	270,508		270,508
Regional Headquarters, Abbotsford, BC	7,737,904	734,018	8,471,922
Pacific Staff College, Mission, BC	1,073,894	39,247	1,113,141
William Head Institution, Victoria, BC	7,623,863	705,966	8,329,829
Matsqui Institution, Abbotsford, BC	12,948,691	1,719,201	14,667,892
Regional Psychiatric Centre, Abbotsford, BC	9,808,130	411,622	10,219,752
Mountain Prison Institution, Agassiz, BC	8,324,867	1,170,600	9,495,467
Kent Institution, Agassiz, BC	13,024,257	384,331	13,408,588
Elbow Lake Institution, Harrison Mills, BC	1,947,043	152,988	2,100,031
Ferndale Institution, Mission, BC	2,324,453	214,510	2,538,963
Mission Institution, Mission, BC	9,796,676	2,212,371	12,009,047
Vancouver Parole, Vancouver, BC	2,991,890	28,634	3,020,524
Victoria Parole, Victoria, BC	1,197,905	1,000	1,198,905
Abbotsford Parole, Abbotsford, BC	4,629,121	111,901	4,741,022
Total	670,794,305	92,230,577	763,024,882

(1) Includes $62,729,000 for employee benefits for all Correctional Service Canada employees.

TREASURY BOARD
Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supplemented	Amounts transferred from Treasury Board: Vote 5 Government contingencies	Amounts transferred from Treasury Board: Vote 10 Employment initiatives
		$	$
Agriculture			
Department—			
Administration	1	297,000	19,750
Agri-Food Program			
Operating	5		808,450
Canadian Forestry Service Program			
Operating	20	1,068,000	671,873
Communications			
Department—			
Operating	1		74,824
Canadian Radio-television and Telecommunications Commission	50	161,772	4,200
National Archives of Canada	85	90,000	76,449
National Film Board	60	80,328	8,200
National Library	65	1,052,089	7,700
National Museums of Canada			
Operating	70		99,800
Consumer and Corporate Affairs			
Department—			
Operating	1	500,000	27,934
Employment and Immigration			
Department—			
Administration	1	2,702,289	481,000
Canada Employment and Immigration Commission			
Administration	5	4,290,313	1,746,000
Employment and Insurance			
Operating	10	8,100,000	26,043,976
Grants and contributions	15		134,835,527
Immigration			
Operating	20	1,397,217	350,000
Energy, Mines and Resources			
Department—			
Administration	1		2,805
Energy			
Operating	5		16,830
Minerals and Earth Sciences			
Operating	25	950,000	197,965
Environment			
Department—			
Administration	1		13,450
Environmental Services			
Operating	5	2,600,000	422,939
Parks			
Operating	20		361,811
National Battlefields Commission			
Operating	30	32,000	
External Affairs			
Department—			
Canadian Interests Abroad			
Operating	1	8,127,019	9,800
Canadian International Development Agency			
Operating	25	633,322	26,400
Finance			
Auditor General	35		4,700
Tariff Board	45	31,000	
Fisheries and Oceans			
Department—			
Operating	1	3,175,000	775,500

TREASURY BOARD
Details of amounts transferred to other ministries to supplement provisions of other votes—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board: Vote 5 Government contingencies	Amounts transferred from Treasury Board: Vote 10 Employment initiatives
		$	$
Governor General			
Department—			
Administration	1	151,222	
Indian Affairs and Northern Development			
Department—			
Administration	1		6,540
Indian and Inuit Affairs			
Operating	5		138,253
Grants and contributions	15		12,100
Northern Affairs			
Operating	25		23,905
Justice			
Department—			
Operating	1		33,800
Offices of the Information and Privacy Commissioners of Canada	35	20,000	
Labour			
Department—			
Operating	1	2,000,000	207,251
Canadian Centre for Occupational Health and Safety	15	19,109	
National Defence			
Department—			
Operating	1		9,875,000
National Health and Welfare			
Department—			
Administration	1		12,155
Health Services and Promotion			
Operating	5		12,155
Medical Services			
Operating	25	997,000	24,123
Health Protection			
Operating	35		48,367
Medical Research Council			
Operating	65	61,000	
National Revenue			
Customs and Excise			
Operating	1		187,500
Taxation			
Operating	10	3,370,631	187,500
Parliament			
The Senate			
Administration	1	1,504,000	
Privy Council			
Department—			
Administration	1		9,100
Commissioner of Official Languages	15		6,700
Security Intelligence Review Committee	30	10,000	
Public Works			
Department—			
Services			
Operating	1	3,740,000	82,654
Accommodation			
Operating	10		5,746
Canada Mortgage and Housing Corporation	60		15,400
National Capital Commission	80		71,600
Regional Industrial Expansion			
Department—			
Operating	1		158,296
Federal Business Development Bank	50		566,197

TREASURY BOARD
Details of amounts transferred to other ministries to supplement provisions of other votes—*Concluded*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board: Vote 5 Government contingencies	Amounts transferred from Treasury Board: Vote 10 Employment initiatives
		$	$
Science and Technology			
Minister of State—			
Operating	1	331,093	
Science Council of Canada	35	37,500	2,700
Secretary of State			
Department—			
Operating	1		83,500
Public Service Commission	15		36,600
Status of Women—Office of the Co-ordinator	30		2,700
Solicitor General			
Department—			
Administration	1		59,900
Canadian Security Intelligence Service	5		6,545
Correctional Service			
Operating	10		158,400
National Parole Board	20	755,124	20,196
Royal Canadian Mounted Police			
Operating	25		948,859
Supply and Services			
Department—			
Administration	1	1,128,000	38,148
Statistics Canada	5	6,703,000	48,400
Transport			
Department—			
Operating	1	10,233,571	76,400
National Transportation Agency			
Operating	65	1,228,418	31,100
Treasury Board			
Secretariat—			
Temporary assignments	20	335,000	
Veterans Affairs			
Department—			
Operating	1	15,417,079	29,009
War Veterans Allowance Board	10	143,225	
Pension Review Board	15	196,501	
Canadian Pension Commission	20	294,364	1,491
Bureau of Pensions Advocates	25	159,999	
Veterans Appeal Board	26	50,000	
Total		84,173,185	180,316,173

SECTION 13

1987-88
PUBLIC ACCOUNTS

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Volume

3

Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

public accounts of canada

1988

Volume III

The President of the Treasury Board :

Annual Report to Parliament on Crown Corporations and other Corporate Interests of Canada

Canada

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government. **Volume II** is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Volume III responds to Section 153(1) of Part XII of the Financial Administration Act. In it, the President of the Treasury Board provides Parliament with an annual consolidated report on the businesses and activities of all parent Crown corporations. The report includes a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of or in trust for the Crown or any Crown corporation. Employment and financial data, including aggregate borrowings of parent Crown corporations and other information, are also provided.

THE PRESIDENT'S MESSAGE

I am pleased to present the fifth consolidated Annual Report to Parliament on the businesses and activities of parent Crown corporations.[1]

The control and accountability framework that governs Crown corporations, comprising Part X (formerly Part XII) of the *Financial Administration Act* (FAA) and its regulations, has been in place for four years. Considerable progress has been made towards the objective of improving the management of Crown corporations, which Parliament envisaged when it amended the FAA in 1984.

In the paragraphs that follow, I have highlighted some of the developments in the Crown corporation environment over the last year. These include information on specific corporations, privatization initiatives, official languages and employment equity programs, as well as changes that have occurred in the government's holdings in mixed and joint enterprise corporations.

The report is divided into two parts:

Part I provides consolidated financial data on all parent Crown corporations, as reported by each corporation at its financial year-end on or before July 31, 1988, along with other corporation-specific and aggregated information.

Part II lists all wholly-owned corporations and other corporate interests of Canada, and provides supplementary information about them.

OVERVIEW

As of September 1, 1988, there were 52 parent Crown corporations. Forty-four of these are listed in Schedule III (formerly Schedule C) of the FAA, and are therefore required to conduct their businesses and activities in a manner consistent with Part X of the FAA and its related regulations. The remaining eight are exempt from divisions I to IV of Part X of the FAA.

In addition, three subsidiary corporations have been directed by the Governor in Council to report their affairs as if they were listed in Schedule III: Petro-Canada International Assistance Corporation and two of the three subsidiaries of Canada Lands Company Limited. The Order regarding the third subsidiary, Vieux-Port de Québec, was rescinded in March 1988 in anticipation of the corporation transferring its activities to Public Works Canada and subsequent dissolution of the company. Two of the 44 corporations listed in Schedule III are in the process of being dissolved: Canadian National (West Indies) Steamships, Ltd. and Mingan Associates Limited.

At the close of the financial period reported by parent Crown corporations[2], their combined total assets were $58 billion and employment totalled 169,000. Combined debt to the private sector totalled $19.5 billion and their debt to Canada $15.3 billion. Cash budgetary payments from Canada to corporations during the period totalled $5.1 billion.

In the report period, combined total assets declined by $2.2 billion, down four per cent from last year, due primarily to the reduction in assets of four corporations: the value of Farm Credit Corporation's portfolio of loans decreased because of allowance for bad debts; Canada Deposit Insurance Corporation modified its accounting practices; Export Development Corporation's level of new business decreased; and The Canadian Wheat Board reduced its grain inventory.

1. Pursuant to subsection 151(1) of Part X (formerly s. 153(1) of Part XII) of the *Financial Administration Act* (R.S.C. 1985, c. F-11)

2. The Bank of Canada is excluded from these data.

Employment declined by 12,000, down seven per cent from last year. Employment in Canadian National Railways fell by 5,000, or 11 per cent, due in large part to the sale of subsidiaries; Teleglobe Canada's 1,100 employees became private sector employees with the sale of this business; and employment in Canada Post Corporation was reduced by 3,500, or seven per cent.

Debt to the private sector declined by $1.3 billion, to seven per cent below last year. Canada Deposit Insurance Corporation discharged debt with cash from some of the assets it has had to assume from failed institutions and with new borrowings from Canada. Farm Credit Corporation also discharged debt through federal loans. Canadian National Railways was able to pay down debt, as was The Canadian Wheat Board.

The total of budgetary cash payments from Canada to the corporations was up $0.4 billion, or 9 per cent higher than in the previous year. A few corporations, including Atomic Energy of Canada Limited, Canada Post Corporation and Cape Breton Development Corporation, received less cash than in the prior period but payments increased to other corporations, notably in the housing and agricultural fields, channelled through Canada Mortgage and Housing Corporation, Farm Credit Corporation and The Canadian Wheat Board.

CORPORATE HIGHLIGHTS

Privatization initiatives again played an important role during the period covered by this report. These and other significant developments that affected specific corporations during the year included the following:

On April 12, 1988, the Honourable Don Mazankowski, in his capacity as Minister responsible for Privatization and Regulatory Affairs, announced that shares in Air Canada would be made available to the public. Bill C-129, authorizing this initiative, received Royal Assent on August 18, 1988. On August 25, 1988, the company filed a preliminary prospectus for the initial sale to the public of up to 45 per cent of the company's common shares.

The government has announced its intention to proceed with the privatization of the Radiochemical Company and Medical Products Division of Atomic Energy of Canada Limited. Steps are under way to make these two divisions into separate corporations and transfer them to the Canada Development Investment Corporation in preparation for privatization.

The government's remaining 7.5 million shares in the Canada Development Corporation were sold in October 1987 for $102.9 million.

The intention to merge, and subsequently privatize, the assets of Eldorado Nuclear Limited (Eldorado) and Saskatchewan Mining Development Corporation (SMDC) was announced on February 22, 1988. Legislation to proceed with the reorganization and divestiture received Royal Assent on July 28, 1988. Initially, Canada's 38.5 per cent interest in the new company—Cameco (a Canadian mining and energy corporation)—will be held by Eldorado, which will continue as a wholly-owned subsidiary of the Canada Development Investment Corporation. The remaining shares will be held by SMDC. Both companies will dispose of their respective interests, on behalf of their governments, over a seven-year period, market conditions permitting.

Canada Lands Company (Vieux-Port de Québec) Limited ceased operations on March 31, 1988. Residual properties are being managed by Public Works Canada.

Canada Post Corporation continued to make progress towards the goal of financial self-sufficiency. The corporation's loss from operations, including amortization of extraordinary restructuring costs, was $38 million, or one per cent of its total expenses in 1987-88, down from $129 million in 1986-87. Mail volumes continued to grow slightly in spite of two national postal strikes.

With freight tonnage up .6 per cent and a reduction in operating costs, the Canadian National Railway Company (CN) earned a net income of $120.6 million in 1987, a turnaround of $207 million from its 1986 loss. CN Hotels' chain of nine hotels was sold in March 1988 for $240 million plus working capital of $5 million. Proceeds from the sales of CN Hotels, Terra Nova Telecommunications Inc. ($170 million) and Northwestel Inc. ($200 million), all wholly-owned subsidiaries of CN, will be used to reduce long-term debt.

New appointments were made to the board of directors and executive management of the Farm Credit Corporation during the past year. The corporation lost $511.8 million in 1987-88, mainly because the value of its loans and real estate holdings was reassessed. On July 21, 1988, the Minister of Agriculture announced that the government intends to provide a $400-million equity contribution as part of a long-term plan being developed for the corporation's future operations.

Ownership of the Northwest Territories' portion of the Northern Canada Power Commission was transferred to the territorial government in May 1988 for $53 million.

Petro-Canada's financial performance improved, with earnings increasing by 40 per cent to $172 million and cash flow increasing by 9 per cent to $778 million. Oil and gas production rose while operating costs declined. The successful Olympic Torch Relay promotion built customer support and loyalty at the retail level. Delineation drilling at Terra Nova (offshore Newfoundland) produced very promising results, and the second phase of the Wolf Lake oil sands project was begun.

Bill C-46 was passed in December 1987, amending the *Royal Canadian Mint Act* (RCMA) and the *Currency Act*. The amendments restructured the Mint's financial affairs to conform more closely to those of a private sector, commercially oriented corporation and transferred certain technical provisions relating to Canadian coinage from the *Currency Act* to the RCMA.

Eight million purchase warrants in Varity Corporation were sold in December 1987 for $3.2 million.

OFFICIAL LANGUAGES

Crown corporations are subject to the new *Official Languages Act*, which received Royal Assent on July 28, 1988, in particular to its provisions concerning communications with and services to the public, language of work, and equitable participation of English-speaking and French-speaking Canadians.

In accordance with the Treasury Board's responsibilities under the new Act, the Treasury Board Secretariat will work together with the corporations to ensure the effective implementation of the Act.

EMPLOYMENT EQUITY

Crown corporations have been challenged by Treasury Board to be the leaders for the federally regulated business sector with respect to employment equity and, as a minimum, achieve a workforce representation reflective of the Canadian workforce in general for the designated groups: women, aboriginal peoples, disabled persons and visible minorities.

Crown corporations are required to submit detailed statistical data on the composition of their workforces as well as action plans and progress reports on the implementation of employment equity. Their first statistical reports, for the calendar year ending December 1986, showed a total workforce population of 184,593 employees and, based on results from self-identification surveys, there were 26.4 per cent women, 0.7 per cent aboriginal peoples, 1.8 per cent disabled persons and 6.4 per cent visible minority groups.

In their accompanying three-year action plans for the period 1987-1990, Crown corporations proposed numerical targets to improve the representation of these groups. These plans were subsequently reviewed by Treasury Board ministers and approved, or approved with specific modifications.

Action plans for 1988-1991 were also received during the period covered by this report and included a first-year report on progress in achieving numerical targets in 1987, as well as in the elimination of systemic barriers in employment systems. These are currently undergoing review.

Pursuant to the *Employment Equity Act*, detailed statistical data on Crown corporations will be available through major public libraries.

MIXED AND JOINT ENTERPRISE CORPORATIONS

There are now 11 mixed and joint enterprise corporations, a reduction of two since the last report.

As of July 1988, Canada's investment in these corporations was valued at approximately $162 million, a reduction of $93 million or 36 per cent since April 1, 1987. This reduction was due essentially to the sale of Canada's remaining shares in the Canada Development Corporation. In December 1987, in a step towards another privatization, Canada reorganized its interests in National Sea Products Limited (NSP). This was accomplished by winding up the parent holding company, N.S. Holdco Limited, in order to own shares in NSP directly.

CONCLUSION

Privatization issues were again predominant during the report period as the government continued to honour its commitment to divest itself of any interests that are commercially viable and no longer serve the public policy purposes for which they were created. The government sold its holdings in four companies and commenced several new initiatives. In addition, Canada Development Investment Corporation is currently reviewing the government's investment in National Sea Products and Varity Corporation. The review of other Crown holdings as potential candidates for privatization continues on the basis of a thorough review of all of the policy issues and interests involved.

The government's employment equity program is now well under way in Crown corporations, and we look forward to seeing positive changes in the representation of designated group members within this sector's corporate workforce.

The new *Official Languages Act* imposes new responsibilities on Crown corporations. The Treasury Board Secretariat will be working closely with them to ensure necessary changes are implemented with all deliberate speed.

Pat Carney

Ottawa, Canada
September 15, 1988

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PART I

ANNUAL CONSOLIDATED REPORT ON THE BUSINESSES AND ACTIVITIES OF ALL PARENT CROWN CORPORATIONS

1. INTRODUCTION TO PART I

Part I of this Annual Report is a document of record on the financial affairs of all parent Crown corporations, comprised as follows:

- **Tables 1 and 2 respond to subsection 151(3)(b) of the *Financial Administration Act* (FAA) in presenting for 57 Crown corporations aggregate financial and employment data relative to their individual financial years. The 57 are:**
  - **46 parent Crown corporations listed in schedule III of the FAA in the twelve months ending July 31, 1988;**
  - **four subsidiaries of listed corporations which, by Orders pursuant to s. 86(2) of the FAA, were required to report their affairs as if they were parent Crown corporations; and,**
  - **seven parent Crown corporations which, by s. 85(1) of the FAA are exempted from the provisions of divisions I to IV of Part X of the FAA. The eighth exempt corporation, the Bank of Canada, is excluded from these tables because of the unique nature of its assets, liabilities, etc.**
- **Table 3 presents financial data for the same 57 corporations but, in contrast to the previous tables, all of the data are as at the single date March 31, 1988.**
- **Audited financial statements for the period covered by the report for each of the above 57 corporations and for the Bank of Canada. The statements of Canagrex to October 8, 1987 are also provided; this corporation is not listed in the tables because it was dissolved on that date.**
- **A Summary Page for each corporation precedes its financial statements. This page presents a financial summary of several years' performance of the particular corporation, along with basic information about the corporation.**

NOTE

References to law in this Report; the *Revised Statutes of Canada, 1985* (R.S.C. 1985).

The references to specific law in the text and tables and Summary Pages in this Report are mostly changed relative to previous Reports. This results from the coming into force of the *Revised Statutes of Canada, 1985 Act*, which repealed the Revised Statutes of 1970.

The revision comprises more than the gathering up of statutes enacted since 1970; for example, the *Financial Administration Act* (FAA) has been changed substantially in *format*, though not of course in content.

Changes of FAA format which are significant when Crown corporations' affairs are at issue include:

- the Part of this Act which provides the control and accountability regime for these corporations is no longer Part XII. It has become Part X;
- the Schedules to this Act which list corporations and define their status under the Act, have been changed from Schedules A, B and C to Schedules I, II and III. Thus, the schedule listing the competitive and self-sustaining corporations is now Schedule III, Part II;
- most sections of the Act have new numbering and integration of the wording in some of them has eliminated some subsections. Thus, the provision that aggregate financial and employment data of parent Crown corporations be reported to Parliament annually was subsection 153(3)(b) and has become s. 151(3)(b) and the provision which authorizes the creation of reserves in the Accounts of Canada which was s. 54(2)(b) has become s. 63(2).

A Table of Concordance has been published by the Queen's Printer for Canada. This document relates the chapters and sections (but, not subsections) of R.S.C. 1985 to those of R.S.C. 1970 and those of S.C. 1970-71-72 through S.C. 1984, excepting repealed or spent Acts or Acts no longer having general application.

2. PARENT CROWN CORPORATION DATA ON INDIVIDUAL FINANCIAL YEAR BASIS

Tables 1 and 2

Tables 1 and 2, which follow, respond to the requirement in the *Financial Administration Act* (FAA) that financial data, including employment and aggregate borrowing by corporations, be reported. The Act calls for data for individual corporations "for their financial years ending on or before July 31," 1988, and totals of these data, therefore, do not relate to a single 12-month period.

Data are presented for 57 corporations comprising: 46 corporations which were listed in schedule III of the FAA in the report period; four subsidiaries, being Petro-Canada International Assistance Corporation and three subsidiaries of Canada Lands Company Limited, all of which had been directed to report as if they were parent corporations, and seven of the eight corporations which, pursuant to s. 85 of the FAA, are exempted from scheduling. The other exempt corporation, the Bank of Canada, is excluded from the tables because of the unique nature of its financial data (see its Summary Page).

Reporting of data is on the following principles:

- **Year-end dates:** December year-ends relate to 1987; other year-ends relate to 1988, except for three corporations. See Note 2.
- **Employment data** describe the number of full-time employees. They relate to the parent corporation and all its subsidiaries. Special cases are listed in Note 5. Bank of Canada (2,200 employees) is excluded.
- **Net new borrowing data** comprise changes during the financial period in outstanding principal amounts of capital leases and long-term and short-term borrowings. The data are essentially on cash basis. To the extent possible, they do not include adjustments for exchange rate variations and they take no account of forgiving of debt by Canada (important in 1987-88), or of transfer of assets and related debts such as those occurring between the port administrations.
- **Budgetary funding from Canada** comprises cash paid to the parent corporation and, as well, that paid directly to its subsidiaries. Payments for which a class or kind of recipient is eligible are excluded from these data. (Examples of such exclusions are Petroleum Incentive Payments and those for Rehabilitation of Prairie Branch Railway Lines.) Canada Post data include cultural and special mail subsidies (in contrast to the data on its Summary Page).
- **Shareholder's equity.** For four corporations, Canadian Dairy Commission, Canada Council, The Canadian Wheat Board and Freshwater Fish Marketing Corporation, the corporate mandate and operation cause the excess of assets over liabilities to be surplus which is due to clients and not Equity of Canada.

Table 1

The financial position of parent Crown corporations
(Data as at year-end; for financial years ending on or before July 31, 1988 $ million.)

FAA Schedule	Year-end	Total Assets	Current Liabilities	Long Term Liabilities	Shareholder's Equity
III-I corporations:[1]					
Atlantic Pilotage Authority	December 31	2.0	1.1	0.9	negl.
Atomic Energy of Canada Limited	March 31	1,036.3	164.8	664.1	207.4
Canada Deposit Insurance Corporation[3]	December 31	735.1	3.0	1,839.7	(1,107.6)
Canada Harbour Place Corporation	March 31	71.0	0.4	nil	70.6
Canada Lands Company Limited	March 31	nil	nil	nil	nil
Canada Lands Company (Mirabel) Ltd.	March 31	2.7	2.7	nil	nil
Canada Lands Company (Le Vieux-Port de Montréal) Ltd.	March 31	0.9	0.9	nil	nil
Canada Lands Company (Vieux-Port de Québec) Inc.	March 31	1.7	1.5	nil	0.2
Canada Mortgage and Housing Corporation	December 31	9,540.1	219.5	9,270.6	50.0
Canada Museums Construction Corporation Inc.	March 31	249.9	23.8	nil	226.1
Canada Post Corporation	March 31	2,574.0	570.0	391.9	1,612.1
Canadian Commercial Corporation	March 31	606.3	576.1	0.8	29.4
Canadian Dairy Commission[2]	July 31	212.2	212.2	nil	nil
Canadian Livestock Feed Board	March 31	2.1	1.8	0.1	0.2
Canadian National (West Indies) Steamships, Ltd.	December 31	1.2	0.3	negl.	0.9
Canadian Patents and Development Limited	March 31	1.2	0.7	0.2	0.3
Canadian Saltfish Corporation	March 31	27.6	32.4	0.6	(5.4)
Cape Breton Development Corporation	March 31	625.4	76.9	negl.	548.5
Defence Construction (1951) Limited	March 31	2.0	2.1	2.8	(2.9)
Export Development Corporation	December 31	6,932.7	2,932.7	3,100.6	899.4
Farm Credit Corporation	March 31	4,307.2	308.8	4,635.0	(636.6)
Federal Business Development Bank	March 31	2,294.1	618.5	1,399.5	276.1
Freshwater Fish Marketing Corporation	April 30	23.6	23.6	nil	nil
Great Lakes Pilotage Authority, Ltd.	December 31	4.6	3.7	2.9	(2.0)
Harbourfront Corporation	March 31	42.4	3.7	nil	38.7
International Centre for Ocean Development	March 31	0.2	0.2	nil	negl.
Laurentian Pilotage Authority	December 31	5.4	5.4	0.6	(0.6)
Marine Atlantic Inc.	December 31	335.0	24.3	313.5	(2.8)
Mingan Associates, Ltd.	December 31	nil	nil	nil	nil
National Capital Commission	March 31	319.7	27.4	6.5	285.8
Northern Canada Power Commission	March 31	138.0	10.5	100.0	27.5
Pacific Pilotage Authority	December 31	4.5	1.6	0.3	2.6
Petro-Canada International Assistance Corporation	March 31	2.7	2.7	nil	negl.
St. Lawrence Seaway Authority, The	March 31	603.0	14.1	12.1	576.8
Standards Council of Canada	March 31	1.7	0.8	0.2	0.7
VIA Rail Canada Inc.	December 31	953.9	169.0	16.2	768.7
Total III-I corporations		31,660.4	6,037.2	21,759.1	3,864.1

III-II corporations:					
Air Canada	December 31	3,084.8	680.0	1,805.6	599.2
Canada Development Investment Corporation	December 31	284.5	58.2	nil	226.3
Canada Ports Corporation	December 31	95.4	3.8	2.9	88.7
Canadian National Railway Company	December 31	7,593.6	1,451.2	3,041.3	3,101.1
Halifax Port Corporation	December 31	62.0	2.3	4.5	55.2
Montreal Port Corporation	December 31	227.4	16.2	12.2	199.0
Petro-Canada	December 31	8,453.0	1,183.0	3,398.0	3,872.0
Port of Quebec Corporation	December 31	67.9	3.2	0.8	63.9
Prince Rupert Port Corporation	December 31	84.2	1.1	48.3	34.8
Royal Canadian Mint	December 31	127.4	97.8	28.5	1.1
Saint John Port Corporation	December 31	91.5	3.3	40.2	48.0
St. John's Port Corporation	December 31	15.6	0.9	2.5	12.2
Teleglobe Canada	December 31	84.2	negl.	nil	84.2
Vancouver Port Corporation	December 31	251.5	10.9	5.1	235.5
Total III-II corporations		20,523.0	3,511.9	8,389.9	8,621.2
Total Schedule III corporations		52,183.4	9,549.1	30,149.0	12,485.3
Exempt (Unscheduled) Corporations					
Canada Council	March 31	166.2	26.8	139.4	nil
Canadian Broadcasting Corporation	March 31	799.4	156.3	135.6	507.5
Canadian Film Development Corporation	March 31	27.3	7.2	0.2	19.9
Canadian Institute for International Peace and Security	March 31	1.8	0.2	nil	1.6
Canadian Wheat Board, The[2]	July 31	4,835.7	917.4	3,918.3	nil
International Development Research Centre	March 31	24.3	10.1	5.6	8.6
National Arts Centre Corporation	August 31	7.3	5.3	0.4	1.6
Total, exempt corporations		5,862.0	1.123.3	4,199.5	539.2
Grand Total, parent Crown corporations (except Bank of Canada)		58,045.4	10,672.4	34,348.5	13,024.5

See Notes to Tables 1 and 2, following these tables.

Table 2

Parent Crown corporations

Employment, Borrowing and Budgetary Funding
(for thei. financial years ending on or before July 31, 1988)

FAA Schedule	Year-end	Employment	In their financial years; $ million. Net new borrowings, leases from (repaid to) private sector	Net new borrowings, leases from (repaid to) Canada	Budgetary funding from Canada
III-1 corporations:[1]					
Atlantic Pilotage Authority[5]	December 31	66	0.1	(0.1)	0.4
Atomic Energy of Canada Limited	March 31	4,892	(1.4)	(25.1)	175.4
Canada Deposit Insurance Corporation	December 31	45	(694.6)	292.6	nil
Canada Harbour Place Corporation	March 31	11	nil	nil	2.0
Canada Lands Company Limited	March 31	nil	nil	nil	nil
Canada Lands Company (Mirabel) Ltd.	March 31	24	nil	nil	5.3
Canada Lands Company (Le Vieux-Port de Montréal) Ltd.	March 31	22	nil	(0.1)	3.4
Canada Lands Company (Vieux-Port de Québec) Inc.	March 31	12	nil	nil	5.1
Canada Mortgage and Housing Corporation	December 31	3,029	nil	(243.2)	1,472.9
Canada Museums Construction Corporation Inc.	March 31	25	nil	nil	68.8
Canada Post Corporation[4]	March 31	49,108	nil	nil	442.6
Canadian Commercial Corporation	March 31	94	nil	nil	11.8
Canadian Dairy Commission[2,5]	July 31	70	nil	(41.5)	287.0
Canadian Livestock Feed Board	March 31	21	nil	nil	18.6
Canadian National (West Indies) Steamships, Ltd.	December 31	nil	nil	nil	nil
Canadian Patents and Development Limited	March 31	26	nil	nil	1.1
Canadian Saltfish Corporation	March 31	44	nil	4.9	nil
Cape Breton Development Corporation	March 31	3,435	nil	14.9	101.4
Defence Construction (1951) Limited	March 31	197	nil	0.6	13.6
Export Development Corporation[4]	December 31	498	(221.7)	(55.0)	nil
Farm Credit Corporation	March 31	560	(271.6)	181.9	15.0
Federal Business Development Bank	March 31	1,202	353.0	(51.0)	77.8
Freshwater Fish Marketing Corporation[5]	April 30	285	0.8	1.1	nil
Great Lakes Pilotage Authority, Ltd.[5]	December 31	115	nil	nil	1.0
Harbourfront Corporation	March 31	145	nil	nil	nil
International Centre for Ocean Development	March 31	30	nil	nil	6.4
Laurentian Pilotage Authority[5]	December 31	289	(negl.)	nil	1.5
Marine Atlantic Inc.	December 31	1,957	nil	nil	147.0
Mingan Associates, Ltd.	December 31	nil	nil	nil	nil
National Capital Commission	March 31	806	nil	nil	103.0
Northern Canada Power Commission	March 31	286	nil	(7.1)	nil
Pacific Pilotage Authority[5]	December 31	61	nil	nil	nil
Petro-Canada International Assistance Corporation	March 31	28	nil	nil	67.4

St. Lawrence Seaway Authority, The	March 31	985	nil	nil	24.5
Standards Council of Canada	March 31	69	nil	nil	6.5
VIA Rail Canada Inc.	December 31	5,726	(3.7)	nil	536.0
Total III-I corporations		74,163	(839.1)	72.9	3,595.5
III-II corporations:					
Air Canada	December 31	21,879	81.6	(22.0)	nil
Canada Development Investment Corporation[5]	December 31	1,011	nil	nil	nil
Canada Ports Corporation[5]	December 31	76	nil	(0.1)	2.1
Canadian National Railway Company	December 31	49,317	(336.9)	(24.3)	20.7
Halifax Port Corporation	December 31	88	nil	(0.3)	nil
Montreal Port Corporation	December 31	673	nil	(0.4)	nil
Petro-Canada	December 31	8,517	154.0	nil	nil
Port of Quebec Corporation	December 31	125	nil	nil	nil
Prince Rupert Port Corporation	December 31	12	nil	nil	nil
Royal Canadian Mint	December 31	832	(0.3)	(3.1)	nil
Saint John Port Corporation	December 31	84	nil	0.5	nil
St. John's Port Corporation	December 31	18	nil	0.9	nil
Teleglobe Canada	December 31	nil	(8.0)	(2.6)	nil
Vancouver Port Corporation	December 31	200	nil	(0.2)	nil
Total III-II corporations		82,832	(109.6)	(51.6)	22.8
Total Schedule III corporations		156,995	(948.7)	21.3	3,618.3
Exempt (Unscheduled) Corporations					
Canada Council	March 31	231	(3.8)	nil	96.9
Canadian Broadcasting Corporation	March 31	10,598	4.8	nil	887.0
Canadian Film Development Corporation	March 31	135	nil	nil	115.6
Canadian Institute for International Peace and Security	March 31	24	nil	nil	4.0
Canadian Wheat Board, The[2,5]	July 31	464	(376.7)	nil	245.0
International Development Research Centre	March 31	438	nil	nil	108.1
National Arts Centre Corporation[5]	August 31	325	nil	nil	14.9
Total, exempt corporations		12,215	(375.7)	nil	1,471.5
Grand Total, parent Crown corporations (except Bank of Canada, 2,200 employees)		169,210	(1,324.4)	21.3	5,089.8

See Notes, following these tables.

Notes to Tables 1 and 2

1. Petro-Canada International Assistance Corporation and three subsidiaries of Canada Lands Company Limited are shown amongst III-1 corporations since, though not scheduled in the report period, they had been directed, pursuant to s. 86(2) of the FAA, to report their affairs as if they were (III-1) parent Crown corporations.

2. Financial year ends; exceptional cases.

   Financial data presented are from audited financial statements for a period other than the report period, as follows:

   — Canadian Dairy Commission - 12 months ending July 31, 1987

   — The Canadian Wheat Board - 12 months ending July 31, 1987 and,

   the financial data of National Arts Centre Corporation relates to its financial year ending August 31, 1987, as envisaged by the provisions of law which call for this report.

3. The equity value for Canada Deposit Insurance Corporation takes account of the position of its Deposit Insurance Fund.

4. Funding data for Export Development Corporation are Corporate Account data. Budgetary funding to Canada Post Corporation includes cultural and special mail subsidies.

5. Employment data:

   - for Canadian Dairy Commission, Freshwater Fish Marketing Corporation, National Arts Centre Corporation and The Canadian Wheat Board are as at December 31, 1987.
   - for Canada Development Investment Corporation comprises employment in Eldorado Nuclear Limited and that in the parent corporation.
   - for Canada Ports Corporation do not include employment in the local port corporations named in these Tables.
   - for the four Pilotage Authorities include contract pilots.

3. PARENT CROWN CORPORATION DATA AS AT MARCH 31, 1988

Table 3

This table provides basic information about the 57 corporations listed in tables 1 and 2 but, in contrast to those tables, these data are as at a single date, being March 31, 1988, the closing day of government's financial year.

The data comprise:

- values for Total Assets and for Obligations, being principal amounts outstanding of short and long-term borrowings, bank loans, notes issued and capital leases. Values are derived from audited financial statements or, where a corporation's financial year ends on a date other than March 31, from schedules confirmed by the corporation's auditors; and
- the value recorded in the accounts of Canada as the outstanding balance of loans, investments and advances made by Canada to each corporation. Subject to any related reserve created in those accounts to ensure fair presentation of the financial position of Canada, the value recorded is an asset of Canada. The aggregate of the reserves in place in respect of all of these corporations is noted at the foot of this column of data.

Note: Obligations to the private sector of

- — The Canadian Wheat Board include financing provided by agents
- — Export Development Corporation are net of the corporation's cash and securities held.
- — Petro-Canada include redeemable preferred shares of a subsidiary which could be a charge on the parent.

Note for 1987-88; Forgiving of certain loans, investments and advances.

In 1987-88, through Appropriation Acts No. 4 and No. 6, 1988, Canada forgave and wrote off $1.37 billion of loans and investments it had made to corporations listed in this table. Related unpaid interest was also forgiven. The loans totalled $0.38 billion. They were mostly long-standing debts of port corporations and were recorded as assets in Canada's accounts. Since repayment of the loans was long ago judged to be unlikely a reserve in their full amount had been in place in those accounts for some years.

The investments written off totalled $0.98 billion, being Canada's equity in the St. Lawrence Seaway Authority and in Marine Atlantic Inc. plus relatively minor investments in a few other corporations. These assets of Canada also had been fully reserved against in its accounts since a conventional level of earnings from them was not a likely prospect. The effects of those forgivings are reflected in the third and fourth columns of data in Table 3, as follows:

- — *Obligations to Canada* reported by corporations have been reduced by the $0.38 billion principal amounts forgiven.
- — Canada's recorded *loans, investments and advances* have been reduced by $1.37 billion. However, since the related prior reserve has been reversed there is no effect upon the net recorded assets total. (Interest due to Canada is not recorded amongst Canada's assets therefore forgiving it does not affect its balance sheet.)

Table 3

Financial data, as at March 31, 1988; parent Crown corporations, $millions

FAA Schedule	From corporation financial statements			Assets recorded in Canada's Accounts
		Outstanding Obligations of corporations		
	Total Assets	to the private sector	to Canada	Loans, Investments and Advances
III-I corporations:				
Atlantic Pilotage Authority	1.8	nil	0.3	nil
Atomic Energy of Canada Limited	1,036.3	22.0	600.5	689.8
Canada Deposit Insurance Corporation	711.0	496.8	1,333.7	1,333.7
Canada Harbour Place Corporation	71.0	nil	nil	nil
Canada Lands Company Limited	nil	nil	nil	nil
Canada Lands Company (Mirabel) Ltd.	2.7	0.6	1.2	nil
Canada Lands Company (Le Vieux-Port de Montréal) Ltd.	0.9	nil	nil	nil
Canada Lands Company (Vieux-Port de Québec) Inc.	1.7	nil	0.9	nil
Canada Mortgage and Housing Corporation	9,352.8	nil	9,151.8	9,176.8
Canada Museums Construction Corporation Inc.	249.9	nil	nil	nil
Canada Post Corporation	2,574.0	nil	nil	nil
Canadian Commercial Corporation	606.3	nil	nil	nil
Canadian Dairy Commission	126.7	61.1	25.8	11.6
Canadian Livestock Feed Board	2.1	nil	nil	nil
Canadian National (West Indies) Steamships, Ltd.	1.2	nil	0.3	0.3
Canadian Patents and Development Limited	1.2	nil	nil	nil
Canadian Saltfish Corporation	27.6	nil	28.9	28.9
Cape Breton Development Corporation	625.4	nil	21.9	21.9
Defence Construction (1951) Limited	2.0	nil	1.0	nil
Export Development Corporation	6,528.5	5,257.4	25.0	722.0
Farm Credit Corporation	4,307.2	1,328.2	3,483.5	3,701.8
Federal Business Development Bank	2,294.1	1,916.0	nil	294.0
Freshwater Fish Marketing Corporation	26.0	nil	nil	5.2
Great Lakes Pilotage Authority, Ltd.	1.0	nil	nil	nil
Harbourfront Corporation	42.4	nil	nil	nil
International Centre for Ocean Development	0.2	nil	nil	nil
Laurentian Pilotage Authority	3.6	0.9	nil	nil
Marine Atlantic Inc.	320.1	0.2	nil	nil
Mingan Associates, Ltd.	nil	nil	nil	nil
National Capital Commission	319.7	nil	nil	nil
Northern Canada Power Commission	138.0	nil	96.1	95.5

Pacific Pilotage Authority	4.4	nil	nil	nil
Petro-Canada International Assistance Corporation	2.7	nil	nil	nil
St. Lawrence Seaway Authority, The	603.0	nil	nil	nil
Standards Council of Canada	1.7	nil	nil	nil
VIA Rail Canada Inc.	993.0	nil	nil	9.3
Total III-I corporations	30,980.2	9,083.2	14,770.9	16,090.8
III-II corporations:				
Air Canada	2,977.8	1,483.2	153.6	482.6
Canada Development Investment Corporation	276.9	nil	nil	395.7
Canada Ports Corporation	95.0	nil	1.6	15.5
Canadian National Railway Company	7,569.2	2,640.4	184.8	2,463.8
Halifax Port Corporation	63.0	nil	4.1	4.1
Montreal Port Corporation	225.3	nil	7.0	7.4
Petro-Canada	8,632.6	2,098.6	nil	4,299.1
Port of Quebec Corporation	68.6	nil	nil	nil
Prince Rupert Port Corporation	85.4	nil	48.3	nil
Royal Canadian Mint	119.3	nil	84.6	24.2
Saint John Port Corporation	92.0	nil	20.1	20.1
St. John's Port Corporation	15.4	nil	2.5	2.5
Teleglobe Canada	84.2	nil	nil	nil
Vancouver Port Corporation	269.4	nil	4.1	4.1
Total III-II corporations	20,574.1	6,222.2	510.7	7,719.1
Total Schedule III corporations	51,554.3	15,305.4	15,281.6	23,809.9
Exempt (Unscheduled) Corporations				
Canada Council	166.2	nil	nil	nil
Canadian Broadcasting Corporation	799.4	5.5	33.0	33.0
Canadian Film Development Corporation	27.3	nil	nil	nil
Canadian Institute for International Peace and Security	1.8	nil	nil	nil
Canadian Wheat Board, The	4,555.5	4,235.5	nil	nil
International Development Research Centre	24.3	nil	nil	nil
National Arts Centre Corporation	8.3	2.7	nil	nil
Total, exempt corporations	5,582.8	4,243.7	33.0	33.0
Grand Total, parent Crown corporations except Bank of Canada	57,137.1	19,549.1	15,314.6	23,842.9
Aggregate reserve in Canada's accounts pursuant to s. 63(2) of the FAA				3,400.0
Net recorded asset total.				20,442.9

4. SUMMARY PAGES AND THE AUDITED FINANCIAL STATEMENTS FOR EACH PARENT CROWN CORPORATION

Notes to Summary Pages

A Summary Page precedes the audited financial statements of each of the Crown corporations (55 parents and 4 subsidiaries).

Each Summary Page presents basic information about a corporation's mandate, origins and present status and names the senior officers as of September 2, 1988. As well, a financial summary provides information such as obligations (which comprise long-term and short-term loan principal outstanding and other funding to be repaid, plus capital leases) and details of the cash provided to the corporation and its subsidiaries by Canada. The non-budgetary amounts displayed in the financial summary have included equity infusions as well as loan funding.

Bracketed values () denote: for assets or equity, a deficit;
for "cash from Canada, net", a net payment to the Consolidated Revenue Fund.

When the word *restated* is shown for a year's financial data, this indicates that changes made by the corporation in its audited financial data subsequent to the publication of its Annual Report for that year are reflected in the summary.

SUMMARY PAGE

AIR CANADA

MANDATE

To provide a safe, reliable and efficient air transportation service, with powers to carry out other businesses incidental to the airline operation, having due regard to sound business principles and, in particular, the contemplation of profit.

BACKGROUND

The corporation began operations in 1937. Until 1978, it was a subsidiary of CNR. In 1987 its revenues totalled $3.13 billion; it employs 21,879 people. No federal funds have been invested in Air Canada since the conversion to equity in 1978 of $324 million of its debt obligations to Canada. On April 12, 1988 the government announced that it had decided to offer participation in the ownership of Air Canada to the public. and authority for this is provided in the *Air Canada Public Participation Act* which received Royal Asseat on August 18.

CORPORATION DATA

HEAD OFFICE	500 Dorchester Boulevard West Montreal, Quebec H2Z 1X5
STATUS	—Schedule III, Part II —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Don Mazankowski, P.C., M.P. Deputy Prime Minister and President of the Privy Council
YEAR AND MEANS OF INCORPORATION	1937; by the *Trans Canada Airlines Act*, repealed and replaced by *Air Canada Act*, (R.S.C. 1985, c. A-10), which was repealed by the *Air Canada Public Participation Act* (S.C. 1988, c. 44) on August 25, 1988 when a certificate of continance under the *Canada Business Corporations Act* was issued to the corporation.
CHIEF EXECUTIVE OFFICER	Pierre J. Jeanniot
CHAIRMAN	Claude I. Taylor
AUDITOR	Thorne, Ernst & Whinney

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985 (restated)	1984 (restated)
At the end of the year				
Total Assets	3,085	2,923	2,555	2,495
Obligations to the private sector	1,559	1,510	1,230	1,087
Obligations to Canada	154	176	196	228
Equity of Canada	599	553	513	528
Cash from Canada in the year				
—budgetary	nil	nil	nil	nil
—non-budgetary	nil	nil	nil	nil

AIR CANADA

MANAGEMENT REPORT

The consolidated financial statements contained in this annual report have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of the data in these financial statements are management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements.

In support of its responsibility, management maintains a system of internal control to provide reasonable assurance as to the reliability of financial information and the safeguarding of assets. The Corporation has an internal audit department whose functions include reviewing internal controls and their application, on an ongoing basis.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board, which is composed of directors who are not employees of the Corporation. The Audit Committee meets with management, the internal auditors and the external auditors at least four times each year.

The external auditors, Thorne Ernst & Whinney, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board and meet with it on a regular basis.

Pierre J. Jeanniot
President & Chief
Executive Officer

Denis J. Groom
Executive Vice President
& Chief Financial Officer

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of Air Canada as at December 31, 1987 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, we have examined the transactions of the Corporation and its subsidiaries that came to our notice in the course of the above-mentioned examination of the consolidated financial statements of Air Canada for the year ended December 31, 1987 to determine whether they were in accordance with Part XII of the Financial Administration Act, its regulations, the Air Canada Act and the By-laws of the Corporation. Our examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Thorne Ernst & Whinney
Chartered Accountants

Montreal, Canada
February 17, 1988

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in millions of dollars)

ASSETS	1987	1986
Current		
Cash and short-term investments	223.1	382.4
Accounts receivable	414.2	326.0
Spare parts, materials and supplies	130.7	99.1
Prepaid expenses	16.2	13.5
Deferred income taxes	35.8	39.1
	820.0	860.1
Property and equipment (Note 2)	1,664.8	1,743.8
Investment in other companies (Note 3)	153.8	59.3
Deferred charges (Note 4)	351.6	259.7
Goodwill (Note 10)	94.6	
	3,084.8	2,922.9

LIABILITIES	1987	1986
Current		
Accounts payable and accrued liabilities	426.6	384.9
Advance ticket sales	186.2	187.2
Current portion of long-term debt and capital lease obligations	67.2	74.3
	680.0	646.4
Long-term debt and capital lease obligations (Note 5)	1,097.5	1,063.6
Other long-term liabilities	28.2	22.1
Deferred credits (Note 7)	334.5	301.3
	2,140.2	2,033.4
Minority interest	9.4	
Subordinated perpetual bonds (Note 8)	336.0	336.0
SHAREHOLDER'S EQUITY		
Share capital		
Authorized: $750 million divided into shares of one thousand dollars each		
Issued and fully paid: 329,009 shares	329.0	329.0
Retained earnings	270.2	224.5
	599.2	553.5
	3,084.8	2,922.9

See accompanying notes.

On behalf of the Board:

CLAUDE I. TAYLOR
Chairman of the Board

PIERRE J. JEANNIOT
President & Chief Executive Officer

AIR CANADA—*Continued*

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in millions of dollars)

	1987	1986
Operating revenues		
Passenger	2,358.4	2,218.4
Cargo	412.0	354.1
Other	360.7	312.7
	3,131.1	2,885.2
Operating expenses		
Salaries, wages and benefits	953.9	873.2
Aircraft fuel	466.8	480.8
Depreciation, amortization and obsolescence	192.1	189.0
Other	1,414.6	1,215.9
	3,027.4	2,758.9
Operating income	103.7	126.3
Non-operating (income) expense		
Interest on long-term debt and capital lease obligations	129.5	125.4
Gain on disposal of assets	(30.4)	(23.6)
Other	(51.0)	(30.6)
	48.1	71.2
Income before income taxes and extraordinary items	55.6	55.1
Provision for income taxes (Note 9)	9.9	19.2
Net income before extraordinary items	45.7	35.9
Extraordinary items		4.5
Net income	45.7	40.4
Retained earnings at beginning of year	224.5	184.1
Retained earnings at end of year	270.2	224.5

See accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in millions of dollars)

	1987	1986
Cash provided by (used for)		
Operations		
Net income before extraordinary items	45.7	35.9
Extraordinary items		6.5
Non-cash items included in net income	96.8	148.3
Income results	142.5	190.7
Change in net trade balances	(35.2)	11.9
Increase in spare parts, materials and supplies	(31.0)	(12.7)
Increase (decrease) in advance ticket sales	(2.8)	16.1
Other	(3.7)	(16.0)
	69.8	190.0
Financing		
Repayment of long-term debt and capital lease obligations	(139.0)	(129.3)
Long-term borrowings	76.1	9.1
Debt defeasance	(5.9)	(268.7)
Subordinated perpetual bonds		336.0
Other	(29.1)	(9.1)
	(97.9)	(62.0)
Investments		
Proceeds from disposal of assets	293.6	294.2
Investment in subsidiaries and other companies	(232.1)	(18.5)
Additions to fixed assets	(198.7)	(87.1)
Dividends received	6.0	3.5
	(131.2)	192.1
Increase (decrease) in cash position	(159.3)	320.1
Cash position at beginning of year	382.4	62.3
Cash position at end of year	223.1	382.4

Cash position consists of cash and short-term investments.
See accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Significant accounting policies

(a) Consolidation

The consolidated financial statements include the accounts of Air Canada and its subsidiaries, Touram Inc., enRoute Card Inc., enRoute Card International Inc., Air Ontario Inc., AirBC Limited, Express Messenger Systems, Inc., Northern Express Messenger Systems Ltd., and Gelco Express Limited. All inter-company transactions have been eliminated.

Investment in other companies is accounted for on the equity basis.

The excess of the acquisition cost of investment in subsidiaries and other companies over the Corporation's proportionate share of the underlying value of the net assets at dates of acquisition is recorded as goodwill and is amortized over periods not exceeding 25 years.

(b) Foreign currency translation

Monetary assets and liabilities in foreign currencies, with the exception of subordinated perpetual bonds, are translated at month-end exchange rates. Gains or losses are included in income of the year, except gains or losses relating to long-term debt or capital lease obligations which are deferred and amortized over the remaining life of the debt or obligation. Other assets and liabilities, subordinated perpetual bonds and items affecting income are converted at rates of exchange in effect at the date of the transaction.

(c) Spare parts, materials and supplies

Spare parts, materials and supplies are valued at average cost. A provision for the obsolescence of flight equipment spare parts is accumulated over the estimated service lives of the related flight equipment.

(d) Gains on sale and leaseback of assets

Gains on sale and leaseback of assets are deferred and amortized to income over the term of the leases as a reduction in rental expense.

(e) Airline revenue

Airline passenger and cargo sales are recognized as operating revenues when the transportation is provided. The value of unused transportation is included in current liabilities.

(f) Pension expense

Pension expense consists of the actuarially computed costs using management's best estimate assumptions of the pension benefits in respect of the current year's service, imputed interest on plan assets and pension obligations, and straight-line amortization of experience gains or losses, assumption changes and plan amendments, over the average remaining service life of the employee group.

AIR CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(g) Maintenance

Maintenance and repairs are charged to operating expense as incurred, except for significant modification costs which are capitalized.

(h) Depreciation and amortization

Operating property and equipment, including assets under capital lease, are depreciated or amortized to estimated residual value based on the straight-line method over their estimated service lives. Estimated service lives for flight equipment range from 12 to 20 years, except when extended by significant modifications. Estimated service lives for other property and equipment range from 3 to 40 years.

(i) Interest capitalized

Interest on funds used to finance the acquisition of new flight equipment and other property and equipment is capitalized for periods preceding the dates the assets are put into service.

(j) Investment tax credits

Investment tax credits related to assets acquired prior to 1985 are recognized in income net of applicable deferred income taxes, using the flow through method in the year in which the credits are claimed for tax purposes. Investment tax credits related to assets acquired after 1984 are recognized as a reduction of the cost of property and equipment in the year of acquisition.

2. Property and equipment

	1987	1986
	$	$
Cost		
Flight equipment	2,066.0	2,097.0
Flight equipment under capital lease	256.6	292.3
	2,322.6	2,389.3
Other property and equipment	702.9	720.6
	3,025.5	3,109.9
Accumulated depreciation and amortization		
Flight equipment	810.6	738.7
Flight equipment under capital lease	204.7	218.2
	1,015.3	956.9
Other property and equipment	446.7	424.4
	1,462.0	1,381.3
	1,563.5	1,728.6
Progress payments	101.3	15.2
Net book value	1,664.8	1,743.8

Interest capitalized during the year amounted to $2.9 (1986—$2.9)

3. Investment in other companies

Investment in other companies includes GPA Group Limited (24.7%), The Gemini Group Limited Partnership (50.0%), and other companies (30.3% to 50.0%). The Corporation's share of the earnings of these companies has been included in other non-operating income and amounted to $25.7 (1986—$12.7).

4. Deferred charges

	1987	1986
	$	$
Foreign currency exchange losses on long-term debt	151.0	158.8
Employer pension plan contributions in excess of amounts included in income	115.1	51.2
Bond issue costs	49.3	22.8
Other	36.2	26.9
	351.6	259.7

Amortization of deferred charges for the year amounted to $22.3 (1986—$33.3)

5. Long-term debt and capital lease obligations

Long-term debt	Final Maturity	Interest rate (%)	1987	1986
			$	$
U.S. dollar (a)	1991-96	8.0-9.7	451.5	586.0
Canadian dollar				
Government of Canada	1993	7.2	153.6	175.6
Other	1990-2000	Various	125.6	
Swiss franc (b)	1992-95	5.5-6.25	204.5	171.2
German mark (c)	1992-93	7.38-9.0	165.5	143.5
Japanese yen (d)	1995	7.3	160.8	130.9
U.K. sterling (e)	1994	11.25	70.0	70.0
French franc	1993	9.25	29.1	31.6
			1,360.6	1,308.8
Deferred foreign exchange (c)			(68.1)	
In-substance defeasance (Note 6)			(159.3)	(180.1)
Net long-term debt			1,133.2	1,128.7
Capital lease obligations				
Future minimum lease payments net of amounts defeased (Note 6)			23.3	42.0
Interest and holdbacks			(8.2)	(10.9)
Net present value of capital lease obligations			15.1	31.1
Net long-term debt and capital lease obligations			1,148.3	1,159.8
Current portion			(67.2)	(74.3)
Net value of related long-term forward exchange contracts			16.4	(21.9)
			1,097.5	1,063.6

Subsidiaries' debt totalling $118.2 has been secured by certain of their assets. All other debt is unsecured. The Corporation has revolving and term credit agreements totalling $200 with two Canadian chartered banks. The revolving and term periods are three and five years respectively. As at December 31, 1987 there were no outstanding drawings against these agreements.

Capital leases are recorded at the present value of the lease payments using the interest rate implicit in the lease. The average implicit interest rate of these obligations is 7.6% and their expiry dates are from 1989 to 1991.

AIR CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(a) Essentially all the U.S. debt is covered by long-term U.S. currency forward exchange contracts.

The Corporation has entered into interest rate swap agreements expiring in 1988 and 1990 aggregating U.S. $150 in notional principal. The Corporation has assumed the variable interest rate position adjusted quarterly to the prevailing LIBOR rate against an average 10.15% fixed interest rate position assumed by third parties.

(b) In September 1987, the Corporation concluded an agreement with a Swiss bank pursuant to which it issued to the bank SFR 200 million of 5⅛% 15 year bonds in consideration for which the bank will convert the existing SFR 200 million long-term debt into these bonds and fund the interest payment requirement on these bonds until conversion in 1988. The principal component of these bonds will be recorded in the accounts upon actual conversion and until such time, the Corporation will be contingently liable for such obligations. These bonds are unsecured and may be called at a premium until 1997 and at par thereafter.

(c) In February 1987, the Corporation concluded an agreement with a German bank pursuant to which it issued to the bank German Mark 200 million of 6 ⅜% interest adjustable subordinated perpetual bonds in consideration for which the bank will convert the existing German Mark 200 million long-term debt into these subordinated perpetual bonds and fund the interest payment requirements on these perpetual bonds until conversion in 1992 and 1993. The principal component of the subordinated perpetual bonds will be recorded in the accounts upon actual conversion and until such time, the Corporation will be contingently liable for such obligations. The perpetual bonds are unsecured. The interest rate will be 6 ⅜% until 1994 and reset for each subsequent 3 year period based on an interest rate index. The perpetual bonds may be called by the Corporation on each interest rate reset date at par. As a result of this transaction, the deferred foreign exchange position in respect of the German Mark 200 million of existing long-term debt ($68.1 deferred loss as at December 31, 1987) is no longer amortized to income. Upon conversion, any then existing deferred foreign exchange gain or loss will be applied against the value of the perpetual bonds.

(d) In October 1987, the Corporation concluded an agreement with a financial institution pursuant to which it issued JYE 15 billion of 5.8% interest adjustable 20 year notes in consideration for which the institution will convert the existing JYE 15 billion long-term debt into these notes and fund the interest payment requirements on these notes until conversion in 1990. The principal component of these notes will be recorded in the accounts upon actual conversion and until such time, the Corporation will be contingently liable for such obligations. The interest rate will be reset in 2002 based on an interest rate index. These notes are unsecured and may be called at a premium until 1997 and at par thereafter.

(e) The Corporation has a currency swap agreement with a Canadian bank which has the effect of extinguishing future exchange fluctuations of the Sterling debt and interest.

Repayment requirements over the next five years, net of defeasance, and incorporating the above noted debt extensions, are as follows:

	1988	1989	1990	1991	1992
	$	$	$	$	$
Long-term debt	56.1	59.6	66.6	63.6	63.6
Capital lease obligations	12.5	7.3	3.5		

6. In-substance defeasance

The Corporation has deposited government securities in irrevocable trusts solely to satisfy the scheduled interest and principal repayment requirements of certain long-term debt and capital lease obligations. These obligations, which at December 31, 1987 amounted to $159.3 (1986—$180.1) in long-term debt and $42.9 (1986—$62.1) in capital lease obligations, are considered extinguished for financial reporting purposes and, together with the related securities have been removed from the Corporation's balance sheet.

7. Deferred credits

	1987	1986
	$	$
Gains on sale and leaseback of assets	211.9	211.9
Income taxes	105.7	87.2
Other	16.9	2.2
	334.5	301.3

8. Subordinated perpetual bonds

	1987	1986
	$	$
300 million Swiss francs at 6¼% Callable in year 2001 and every fifth year thereafter at 102% of par	201.6	201.6
200 million Swiss francs at 5¾% Callable at 101½% of par in year 1999 and every fifth year thereafter at 102% of par	134.4	134.4
	336.0	336.0

The maturity of these bonds is only upon the liquidation, if ever, of the Corporation. Principal and interest payments on these bonds are subordinated to the prior payment in full of all indebtedness for borrowed money. Since it is not probable that circumstances will arise requiring redemption of the bonds, they are valued at the historical exchange rate and no provision is made for foreign exchange fluctuations.

9. Income taxes

The Corporation's income tax provision consists of the following:

	1987	1986
	$	$
Current (recovery)	(2.4)	
Deferred	12.3	19.2
	9.9	19.2

Income tax expense differs from the amount which would be obtained based on the combined basic Canadian federal and provincial income tax rate. These differences result from the following items:

	1987	1986
	$	$
Provision based on combined rate	25.8	24.8
Tax exempt earnings of related companies	(11.0)	(5.5)
Lower effective income tax rate on capital (gains) losses	(5.3)	1.3
Subsidiary company losses for which no tax benefit recorded	0.6	
Investment tax credits, net of deferred income tax of $.3 (1986—$1.1)	(0.3)	(1.3)
Miscellaneous	0.1	(0.1)
Provision for income taxes	9.9	19.2

AIR CANADA—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

As at December 31, 1987 the Corporation has available $6.9 of investment tax credits that can be applied in 1988 as a reduction to future federal income taxes payable. The benefit of these credits has not been recognized in the accounts.

10. Acquisition of subsidiaries

During the year the Corporation accounted for the following acquisitions by the purchase method:

Airlines	
January Air Ontario Inc. (an amalgamation of Air Ontario Limited and Austin Airways Limited)	75%
February AirBC Limited	100%
Courier and messenger services	
June Express Messenger Systems, Inc.	65%
June Northern Express Messenger Systems Ltd.	65%
August Gelco Express Limited	100%

The net assets acquired in these acquisitions and the consideration given is summarized as follows:

	$
Net assets at acquisition, at assigned values	69.6
Minority interest	(9.4)
Net tangible assets acquired	60.2
Goodwill	96.8
Cash consideration	157.0

Consolidated net income includes the operating results of these subsidiaries from the date of acquisition. Subsequent to the acquisition of Gelco Express Limited, events have disclosed discrepancies in the value of its assets at acquisition. The Corporation is taking action. Recoveries will be recorded as a reduction of goodwill or otherwise as is appropriate.

11. Commitments

As at December 31, 1987, the Corporation had undertakings to acquire a majority interest in Northwest Territorial Airways Ltd. and to establish an alliance carrier in the Province of Quebec. These undertakings will require an investment of approximately $16.0.

The Corporation has commitments to purchase aircraft for U.S. $332.7 and CDN $274.5. Contracts for aircraft modifications amounted to approximately U.S. $1.5. Other commitments for property, ground equipment and spare parts, amounted to approximately $27.2 Canadian.

Future minimum lease payments under operating leases of aircraft and other property total $1,148.8 and are payable as follows:

	$
1988	104.0
1989	94.6
1990	93.0
1991	88.4
1992	87.7
Remaining years	681.1

12. Pension plans

Air Canada and its subsidiaries maintain several defined benefit pension plans. Based on the latest actuarial reports prepared as of December 31, 1986 using management's best estimate assumptions, the present value of the accrued pension benefits as at December 31, 1987 amounted to $1,865.8, and the market value of the net assets available to provide these benefits was $2,351.8.

13. Contingencies

Various lawsuits and claims are pending by and against the Corporation. It is the opinion of management supported by counsel that final determination of these claims will not materially affect the financial position or the results of the Corporation.

Under aircraft sale and leaseback agreements, the Corporation may be required to provide residual value support not exceeding $134.6. Independent appraisals have indicated it is unlikely the Corporation will be required to provide this support.

14. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown corporations. The Corporation derives revenues from related parties for passenger, cargo and contract services. Expenses with related parties include landing fees, terminal assessments, taxes and interest on long-term debt. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

15. Comparative figures

Certain of the 1986 comparative figures have been reclassified to conform to the presentation adopted in 1987.

16. Act of incorporation

The Corporation operates under the Air Canada Act, 1977, as amended.

SUMMARY PAGE

ATLANTIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety, an efficient pilotage service within designated waters in and around the Atlantic provinces.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Suite 1203 Bank of Montreal Tower 5151 George Street Halifax, Nova Scotia B3J 1M5
STATUS	—Schedule III, Part I —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	C.R. (Ted) Worthington
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	1984
At the end of the year				
Total Assets	2.0	1.4	1.2	1.7
Obligations to the private sector	0.2	0.1	0.3	nil
Obligations to Canada	0.3	0.4	0.4	0.5
Equity of Canada	negl.	(0.3)	(0.6)	(0.1)
Cash from Canada for the year				
—budgetary	0.4	0.5	0.6	0.1
—non-budgetary	nil	nil	nil	nil

ATLANTIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1987 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 22, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	1986
	$	$
Current		
Cash	350	303
Accounts receivable	975,337	667,793
Prepaid expenses	16,153	14,507
	991,840	682,603
Fixed, at cost (Note 4)	1,867,967	1,471,929
Less: accumulated depreciation	854,902	767,177
	1,013,065	704,752
	2,004,905	1,387,355

LIABILITIES	1987	1986
	$	$
Current		
Bank indebtedness	185,970	111,455
Accounts payable and accrued liabilities	766,891	401,281
Obligation under capital lease agreements (Note 5)	91,574	84,340
Current portion of accrued employee termination benefits	52,864	52,969
	1,097,299	650,045
Long-term		
Accrued employee termination benefits	671,285	719,810
Obligation under capital lease agreements (Note 5)	195,300	286,874
	866,585	1,006,684
	1,963,884	1,656,729
CONTRIBUTED CAPITAL AND DEFICIT		
Contributed capital	1,271,810	933,988
Deficit	(1,230,789)	(1,203,362)
	41,021	(269,374)
	2,004,905	1,387,355

Approved by the Authority:

A. D. LATTER
Chairman

C. R. WORTHINGTON
Member

M. R. McGRATH
Treasurer

ATLANTIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Income		
Pilotage charges	6,336,404	5,804,151
Interest and other income	36,743	30,267
	6,373,147	5,834,418
Expenses		
Pilots' fees, salaries and benefits	3,144,347	2,976,931
Pilot boats, operating costs	2,085,750	1,889,727
Staff salaries and benefits	375,411	367,469
Transportation and travel	287,381	247,261
Professional and special services	227,885	215,275
Rentals	110,908	123,700
Depreciation	88,006	63,191
Communications	85,176	59,582
Utilities, materials and supplies	72,905	51,080
Interest on capital leases	29,448	36,508
Sundry	15,270	43,194
	6,522,487	6,073,918
Net loss for the year (Note 3(b))	149,340	239,500

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Balance, beginning of the year	1,203,362	1,486,488
Net loss for the year	149,340	239,500
	1,352,702	1,725,988
Parliamentary appropriation to finance cash operating loss (Note 3(a))	121,913	522,626
Balance, end of the year	1,230,789	1,203,362

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Balance, beginning of the year	933,988	845,503
Parliamentary appropriation to finance (Note 3(a))		
Additions to fixed assets	253,482	10,800
Principal payments on capital leases	84,340	77,685
	337,822	88,485
Balance, end of the year	1,271,810	933,988

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Financing activities		
Parliamentary appropriation to finance (Note 3(a))		
Cash operating loss	121,913	522,626
Fixed asset additions	253,482	10,800
Principal payments for capital leases	84,340	77,685
	459,735	611,111
Principal portion of capital lease payments	(84,340)	(77,685)
Increase (decrease) in bank indebtedness	74,515	(188,545)
Cash provided by financing activities	449,910	344,881
Operating activities		
Cash (used for) operations		
Net loss for the year	(149,340)	(239,500)
Items not requiring cash		
Depreciation	88,006	63,191
Increase in accrued employee termination benefits	60,102	82,186
Loss on disposal of fixed assets	659	1,105
	(573)	(93,018)
Cash provided by (used for) non cash working capital	56,420	(139,829)
Employee termination benefits payments	(108,732)	(28,895)
Cash (used for) operating activities	(52,885)	(261,742)
Investing activities		
Additions to fixed assets	(396,978)	(99,637)
Cash (used for) investing activities	(396,978)	(99,637)
Increase (decrease) in cash during the year	47	(16,498)
Cash, beginning of the year	303	16,801
Cash, end of the year	350	303

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. Nature of activities

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that pilotage tariffs shall be fair, reasonable and sufficient, together with any revenue from other sources, to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Parliamentary appropriation

When revenues are not sufficient to permit the Authority to operate on a self-sustaining financial basis, cash operating losses are recovered from parliamentary appropriations. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of deficit.

Parliamentary appropriations to finance capital assets and the principal portion of payments under capital lease agreements are shown as contributed capital when approved by Parliament.

ATLANTIC PILOTAGE AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Continued*

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boats under capital lease	25 years
Furniture and equipment	5 to 10 years

(c) Capital leases

The Authority leases three pilot boats from Canada under long term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(d) Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the pilots.

(e) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Parliamentary appropriation

(a) On March 27, 1987, the Government of Canada provided, through Appropriation Act No. 5, 1986-87, for the 1986 cash operating loss and capital expenditures of the Atlantic Pilotage Authority. An amount of $459,735 was received in 1987 by the Authority in respect of this appropriation.

(b) On January 28, 1988, the Treasury Board approved the Authority's application, in the amount of $586,000, to include an item in Supplementary Estimates for 1987-88 for the 1987 cash operating loss and capital expenditures. The actual amounts are as follows:

	$
Cash operating loss	109,305
Fixed asset additions	243,132
Principal payments for capital leases	91,574
	444,011

4. Fixed assets

	1987			1986
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land and buildings	450		450	450
Pilot boats	737,949	257,609	480,340	153,951
Pilot boats under capital lease	964,000	505,280	458,720	497,280
Furniture and equipment	165,568	92,013	73,555	53,071
	1,867,967	854,902	1,013,065	704,752

The new pilot boat, for use in the Port of St. John's, has been equipped with a fire pump and monitor, at a total cost of $88,643. The pump and monitor were contributed by the Government of Newfoundland and Labrador. These costs are not reflected in the financial statements.

5. Capital lease agreements

The Authority leases three pilot boats under long term financing leases. The payments required under the leases are as follows:

	1987	1986
	$	$
9½% lease agreement, due April 1991, payable in blended annual payments of $54,785	219,140	273,930
8% lease agreement, due October 1989, payable in blended annual payments of $31,077	62,154	93,228
8% lease agreement, due November 1989, payable in blended annual payments of $31,077	62,154	93,228
Total lease payments	343,448	460,386
Less: amount representing interest	56,574	89,172
Principal amount of capital lease	286,874	371,214
Less: current portion	91,574	84,340
Principal amount of capital lease agreements net of current portion	195,300	286,874

The following is a schedule of lease payments under the capital leases expiring in 1989 and 1991:

	1987	1986
	$	$
Year ending December 31		
1987		116,939
1988	116,939	116,939
1989	116,939	116,939
1990	54,785	54,784
1991	54,785	54,785
Total lease payments	343,448	460,386

Upon maturity of the leases, the Authority has the option to purchase each of the boats for $1.

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

6. Pension plan

Under provisions of the Pilotage Act, pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. Total past service pension expense was $20,493 in 1987 ($19,464 in 1986). The estimated unfunded past service pension contribution with respect to these employees was approximately $100,000 at December 31, 1987 ($128,000 at December 31, 1986) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

7. Related party transactions

The Canadian Coast Guard, through its Vessel Traffic Service Centres in Nova Scotia, New Brunswick and Newfoundland, provides a pilot dispatching service to the Authority without charge.

8. Contingency

In December 1987, a lawsuit was filed against the Authority relating to a contract for pilot boat services. In management's opinion, the outcome of this action cannot be determined at this time and no provision has been made in the financial statements.

9. Commitments

The Authority has entered into long term contracts for pilot boat services requiring the following minimum annual payments:

	$
1988	274,945
1989	266,445
1990	36,500
	577,890

10. Income tax

Under the provisions of the Income Tax Act, the Authority is not subject to income tax.

SUMMARY PAGE

ATOMIC ENERGY OF CANADA LIMITED

MANDATE

To develop the utilization of atomic energy for peaceful purposes. The mandate of the corporation is prescribed by s. 10 of the *Atomic Energy Control Act* and by its charter and articles of incorporation.

BACKGROUND

Founded in 1952, AECL developed Candu power generating technology. It operates research and development laboratories at Chalk River, Ontario and at Pinawa, Manitoba. Three provincial utilities received federal financing for nuclear facilities through AECL and make repayments to it which are passed on to Canada. The corporation was responsible for Candu reactors built in Argentina and in Korea and is providing services related to two Candu reactors under construction in Romania. Its design and engineering teams are important to the continued improvement and development of nuclear power stations and nuclear technology in general. The government is taking steps now to privatize the Radio-isotope and Medical Products components of AECL.

CORPORATION DATA

HEAD OFFICE	275 Slater Street Ottawa, Ontario K1A 0S4
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
YEAR AND MEANS OF INCORPORATION	February 14, 1952 under Part I of *Canada Corporations Act*; continued July 8, 1977 under the *Canada Business Corporations Act*; certificate amended July 15, 1982.
CHIEF EXECUTIVE OFFICER	James Donnelly
CHAIRMAN	Basil A. Bénéteau
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	1,036	1,018	1,107	1,226
Obligations to the private sector	22	23	24	36
Obligations to Canada	601	626	649	720
Equity of Canada	207	196	177	148
Cash from Canada in the period				
— budgetary	175	218	275	326
— non-budgetary	nil	nil	nil	nil

ATOMIC ENERGY OF CANADA LIMITED

MANAGEMENT RESPONSIBILITY

The financial statements and all other information presented in this annual report are the responsibility of the management and the Board of Directors of the corporation. The financial statements have been prepared in accordance with generally accepted accounting principles and include estimates based on the experience and judgement of management.

The corporation maintains books of account, financial and management control, and information systems, together with management practices designed to provide reasonable assurance that reliable and accurate financial information is available on a timely basis, that assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, that operations are carried out effectively and that transactions are in accordance with Part XII of the Financial Administration Act and its regulations, as well as the charter, the by-laws and policies of the corporation. The corporation has met all reporting requirements established by the Financial Administration Act, including submission of a corporate plan, an operating budget, a capital budget, and this annual report.

The corporation's internal auditor has the responsibility for assessing the management systems and practices of the corporation. The Auditor General of Canada conducts an independent examination of the financial statements of the corporation and reports on his examination to the Minister of Energy, Mines and Resources.

The Board of Directors' Audit Committee, composed of directors who are not employees of the corporation, reviews and advises the Board on the financial statements, the Auditor General's reports thereto and the plans and reports related to special examinations, and oversees the activities of internal audit. The Audit Committee meets with management, the internal auditor and the Auditor General on a regular basis.

James Donnelly
President and Chief Executive Officer

D.G. Cuthbertson
Vice-President, Finance and
Chief Financial Officer

AUDITOR'S REPORT

TO THE MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1988 and the statements of income, contributed capital, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 3, the corporation has recorded a current asset of $16.4 million on the balance sheet at March 31, 1988 related to the CANDU 300 power reactor program. The effect of this treatment is that the corporation has deferred pre-project costs incurred during the year in anticipation of government funding. The recoverability of these costs from the government is not assured because parliamentary appropriations have not been approved to reimburse the $16.4 million costs already incurred. In these circumstances, generally accepted accounting principles require that these costs be expensed. Had these costs been expensed in the current year, net income for the year and retained earnings at the end of the year would have been reduced by $16.4 million, resulting in a net loss of $6.0 million for the year.

In my opinion, except for the effects of the corporation's decision not to expense the CANDU 300 pre-project costs referred to in the preceding paragraph, these financial statements present fairly the financial position of the corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and the by-laws of the corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 6, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Current		
Cash and short-term deposits	59,950	57,701
Accounts receivable	168,048	142,182
CANDU 300 pre-project costs (Note 3)	16,410	
Inventories (Note 4)	58,412	49,942
	302,820	249,825
Heavy water inventory (Note 4)	9,488	9,653
Long-term receivables (Note 5)	567,541	597,378
Investment and deferred costs (Note 6)	106,104	107,652
Property, plant and equipment (Note 7)	50,311	53,607
	1,036,264	1,018,115

LIABILITIES	1988	1987
Current		
Accounts payable and accrued liabilities	136,576	130,607
Current portion of long-term debt	28,214	26,353
	164,790	156,960
Deferred revenue	28,465	8,579
Accrued employee termination benefits	41,289	34,370
Long-term debt (Note 8)	594,332	622,545
	828,876	822,454
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—75,000 common shares		
Issued—54,000 common shares	15,000	15,000
Contributed capital	72,418	71,051
Retained earnings	119,970	109,610
	207,388	195,661
	1,036,264	1,018,115

Approved by the Board:

B. A. BÉNÉTEAU
Director

JAMES DONNELLY
Director

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Commercial operations		
Revenue		
Nuclear supply and services	94,203	96,796
Radiation equipment and isotopes	125,223	111,408
Interest on long-term receivables	64,382	63,355
Interest on short-term deposits	5,662	5,965
	289,470	277,524
Costs and expenses		
Cost of sales and services	135,008	123,538
Product development	14,561	18,224
Marketing and administration	51,378	55,034
Interest on long-term debt	56,311	58,303
	257,258	255,099
Operating profit	32,212	22,425
Research and development operations		
Expenses	242,792	232,902
Less: revenue	67,240	46,339
parliamentary appropriations (Note 2)	153,700	181,737
Net expenses	21,852	4,826
Discontinued operations		
Expenses	22,953	36,397
Less: parliamentary appropriations (Note 2)	20,342	34,588
recovery from asset sales	2,611	1,809
Net income	10,360	17,599

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Balance at beginning of the year	71,051	69,795
Parliamentary appropriations for loan principal repayment	1,367	1,256
Balance at end of the year	72,418	71,051

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Balance at beginning of the year	109,610	92,011
Net income	10,360	17,599
Balance at end of the year	119,970	109,610

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Operating activities		
Net income	10,360	17,599
Depreciation and amortization	6,427	6,822
	16,787	24,421
Increase in operating working capital	(9,892)	(13,444)
Cash from operations	6,895	10,977
Investing activities		
Acquisition of commercial property, plant and equipment net of disposal	(3,009)	(7,438)
Increase in deferred costs	(606)	(1,758)
Cash invested	(3,615)	(9,196)
Financing activities		
Repayment of long-term debt	(26,352)	(24,171)
Proceeds from long-term notes receivable	23,954	23,340
Parliamentary appropriations for loan principal repayment	1,367	1,256
Cash from (used in) financing	(1,031)	425
Increase in cash and short-term deposits	2,249	2,206
Cash and short-term deposits at beginning of the year	57,701	55,495
Cash and short-term deposits at end of the year	59,950	57,701

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles applied on a consistent basis. The most significant accounting policies are summarized below:

Foreign currency translation

Transactions denominated in a foreign currency are translated into Canadian dollars at the exchange rate in effect at the date of the transaction, except those covered by forward exchange contracts, where the rate established by the terms of the contract is used. Monetary assets and liabilities outstanding at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Exchange gains and losses arising from the translation of foreign currencies are included in income.

Inventories

Radiation equipment and materials are valued at the lower of average cost and net realizable value. Maintenance and general supplies are valued at cost. Heavy water is valued at the lower of average cost, less related parliamentary appropriations, and net realizable value.

Investment and deferred costs

Investment and deferred costs are recorded at cost and charged to the revenue derived therefrom over the expected period of revenue generation.

Property, plant and equipment

Property, plant and equipment of a research and development nature are recorded at cost and expensed in the year of acquisition.

Other property, plant and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the asset as follows:

Machinery and equipment	— 3 to 20 years
Buildings	— 20 to 50 years

Costs of decommissioning nuclear facilities are expensed when incurred.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—*Concluded*

Long-term contracts

Revenue and costs on long-term contracts are accounted for by the percentage of completion method, applied on a conservative basis to recognize the absence of certainty on these contracts. Full provision is made for all estimated losses to completion of contracts in progress.

Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, funds certain operations of the corporation as outlined in Note 2. The parliamentary appropriations are offset against the applicable expenditures except for the portion used to discharge certain loan principal which is recognized as an increase in contributed capital.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The corporation's contributions to the plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the corporation and are charged to income on a current basis.

Employee termination benefits

Employees are entitled to specific termination benefits as provided for under collective agreements and conditions of employment. The liability for these benefits is charged to income as benefits accrue to the employees.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1988

1. Accounting policies

The summary of significant accounting policies is an integral part of these financial statements.

2. Parliamentary appropriations

Parliamentary appropriations were used during the year for the following purposes:

	1988	1987
	(in thousands of dollars)	
Research and development operations	153,700	181,737
Discontinued operations		
• Prototype reactors	15,223	11,855
• Heavy water plant closures	2,639	18,839
• LaPrade plant protection	547	1,850
• Heavy water plant loan interest	1,933	2,044
	20,342	34,588
Heavy water plant loan principal	1,367	1,256
	175,409	217,581

3. CANDU 300 pre-project costs

During the year, the corporation invested $16.4 million in initial expenditure on a four-year program, currently estimated to cost $109 million in total, for the pre-project detail engineering of a CANDU 300 power reactor. The Cabinet has so far authorized the provision of $28 million in federal funding for this program. Pending receipt of these funds in the 1988-89 fiscal year, the $16.4 million costs so far incurred are being carried as a current asset in the balance sheet. Additional government funding has been requested and is awaiting approval.

4. Inventories

	1988	1987
	(in thousands of dollars)	
Current		
Radiation equipment and materials	54,247	44,916
Maintenance and general supplies	4,165	5,026
	58,412	49,942
Heavy Water	555,953	564,440
Less: parliamentary appropriations	546,465	554,787
	9,488	9,653

Parliamentary appropriations for heavy water are repayable to the government, together with interest thereon, to the extent of future revenue from sales of related heavy water. Accrued liabilities as at March 31, 1988 include $6.7 million in respect of net proceeds from sales during the year.

5. Long-term receivables

	1988	1987
	(in thousands of dollars)	
Notes receivable from provincial utilities in respect of the financing of nuclear facilities (refer to Note 8 for related debt)	576,265	600,219
Contract receivables maturing through 1995	32,941	34,069
Mortgages receivable and other	4,103	5,523
	613,309	639,811
Current portion	45,768	42,433
	567,541	597,378

6. Investment and deferred costs

	1988	1987
	(in thousands of dollars)	
Investment in Pickering 1 and 2		
The corporation, Ontario Hydro and the Province of Ontario are parties to an agreement for the construction and operation of Units 1 and 2 of the Pickering «A» nuclear generating station, with ownership of these Units being vested in Ontario Hydro. Under the agreement, the corporation is entitled to receive payments until the year 2003 based on the net operational advantage of the power generated by Pickering Units 1 and 2 as compared with the coal-fired Lambton Units 1 and 2	84,012	84,012
Deferred costs		
Costs incurred in modifying non-corporation owned facilities for revenue-producing purposes and other deferred costs	22,092	23,640
	106,104	107,652

Pickering Unit 1 returned to service in October 1987 after a prolonged shutdown for pressure tube replacements. Unit 2 remains shut down for the same purpose and is scheduled to be returned to service in calendar 1988. As a result of the shutdowns, the corporation did not earn any revenue on its investment during 1987 and 1988, and accordingly no amortization of the investment was charged in either year.

Amortization of deferred costs for the year amounted to $1.4 million (1987—$1.5 million).

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1988—*Continued*

7. Property, plant and equipment

	1988			1987
	Cost	Government funding and accumulated depreciation	Net	Net
	(in thousands of dollars)			
Commercial operations				
Land and improvements	2,430	1,109	1,321	1,352
Buildings	46,025	17,853	28,172	29,409
Machinery and equipment	40,332	22,134	18,198	20,114
	88,787	41,096	47,691	50,875
Research and development operations				
Land and improvements	11,537	11,537		
Buildings	80,303	77,683	2,620	2,732
Reactors and equipment	219,000	219,000		
Construction in progress	41,296	41,296		
	352,136	349,516	2,620	2,732
Discontinued operations				
Prototype reactors	215,708	215,708		
Heavy water plants	802,777	802,777		
	1,459,408	1,409,097	50,311	53,607

Depreciation of commercial property, plant and equipment for the year ended March 31, 1988, amounted to $5.0 million (1987—$5.3 million).

Research and development property, plant and equipment expensed during the year amounted to $22.0 million (1987—$20.1 million).

The decommissioning of nuclear research and prototype facilities is an integral part of the nuclear program. A program has been developed and implemented to bring the facilities to a safe-storage mode as the initial stage of decommissioning. Currently, the Gentilly 1 and Douglas Point prototype reactors are on a safe-keeping basis. After 25 years of service, decommissioning of the Nuclear Power Demonstration prototype reactor commenced in 1988. Completion of the initial stage of this decommissioning is estimated to cost $13.9 million over the next two years.

The closure of the heavy water plants at Glace Bay and Port Hawkesbury commenced July 1985 and was completed during the year.

Future net costs related to decommissioning nuclear facilities beyond the safe-storage mode cannot be quantified at this time due to the uncertainty as to the exact nature, timing and ultimate disposal alternatives. In accordance with the corporation's accounting policy, any such costs will be expensed when incurred.

8. Long-term debt

	1988	1987
	(in thousands of dollars)	
Loans from Government of Canada		
To finance provincial utility nuclear facilities, maturing through 2008 at fixed interest rates varying from 6.687% to 9.706% (refer to Note 5 for related receivables)	575,678	599,582
To finance leased heavy water and other assets, maturing through 2003 at fixed interest rates varying from 4.125% to 10%	24,854	25,964
Loans from third parties		
To finance the purchase of the Glace Bay heavy water plant, maturing through 1998 at an imputed interest rate of 8.875%	22,014	23,352
	622,546	648,898
Current portion	28,214	26,353
	594,332	622,545

Loan repayments required over succeeding years are as follows (millions of dollars): 1989—$28.2; 1990—$30.3; 1991—$32.9; 1992—$55.1; 1993—$32.1; and subsequent to 1993—$443.9.

9. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, the corporation had the following transactions with the Government of Canada:

	1988	1987
	(in thousands of dollars)	
Repayment of loans and interest	84,538	81,358
Payments to the Public Service Superannuation Plan	12,555	12,748

In the normal course of business, the corporation also enters into various transactions with the Government of Canada, its agencies and other Crown corporations.

10. Contingencies

Certain claims against the corporation have arisen in the course of its medical products business and were pending at March 31, 1988. In the opinion of management adequate provision for these matters has been made in the financial statements.

11. Privatization

In a statement dated March 4, 1988, the Government of Canada announced its intention to privatize the Radiochemical Company and the Medical Products Division, both operating divisions of the corporation. The terms, conditions and timing of these transactions have not yet been determined.

12. Comparative figures

Certain reclassifications have been made to the 1987 comparative figures to conform with the current year's presentation.

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988—*Concluded*

13. Supplementary information

Incorporation

Pursuant to the authority and powers of the Minister of Energy, Mines and Resources under the Atomic Energy Control Act, the corporation was incorporated in 1952 under the provisions of the Canada Corporations Act (and continued in 1977 under the provisions of the Canada Business Corporations Act) to develop the utilization of atomic energy for peaceful purposes.

The corporation is a Schedule C Part I Crown corporation under the Financial Administration Act. The corporation is exempt from income taxes.

Operations

The operations of the corporation are reported in the Statement of Income as commercial operations, research and development operations, and discontinued operations.

Commercial operations consist of nuclear power engineering and design, project management, operating plant support services, manufacturing and selling of medical and industrial radiation equipment and radioisotopes, and investments.

Research and development operations consist of basic and applied nuclear research and development, and contract research and development services.

Discontinued operations consist of placing and maintaining prototype reactors in a safe storage mode as the initial stage of decommissioning, as well as the activities associated with closure and protection of the heavy water plants at Glace Bay, Port Hawkesbury and LaPrade.

Insurance

Historically, the corporation has assumed substantially all risks pertaining to the assets and operations of research and development, and prototype reactors. Effective May 1, 1988, these assets, except for decommissioned prototype reactors, are insured for conventional risks.

Commercial assets and operations, as well as heavy water inventories, are insured to the extent considered appropriate.

Sales agents' remuneration

Guidelines concerning the commercial practices of Crown corporations require disclosure of sales agents and the total remuneration paid to them during the year.

Remuneration and expenses paid to the following sales agents and representatives in 1988, primarily with respect to commercial operations, aggregated $2.4 million (1987—$2.0 million):

B.C. Park, U.S.A.; Bio Nuclear Diagnostica Industria E. Comercio Ltda., Brazil; Costa Rica Dental and Medical Supply Company, Costa Rica; Eastronics Limited, Israel; Equipo Para Hospitales, S.A., Mexico; General Machinery Company Ltda., Chile; Korea General Trading Corporation, Republic of South Korea; Kostas Karayannis, S.A., Greece; Marubeni Corporation, Japan; Medtel Pty Limited, N.S.W. Australia; Novelait (Medical) Limited, Hong Kong; Promed International, S.A., Panama; Spring Port Taiwan Limited, Taiwan; PII-PED International Inc., U.S.A.; P.T. Sanga Kencana International, Indonesia; Radiotherapy & Medical Systems Pty Ltd., Australia; Societa Lombarda Di Televisione s.r.l., Italy; Sumta Inc., Turkey; Tamathe s.r.l., Argentina; Tareq Company, Kuwait; Zelin Limited, Pakistan.

SUMMARY PAGE

BANK OF CANADA

MANDATE

The Bank of Canada is responsible for the formulation and implementation of monetary policy in Canada and acts as the government's fiscal agent. The Bank has the sole right to issue currency intended for circulation in Canada and it fixes the percentage of the deposit liabilities of chartered banks which they must maintain as secondary reserves. It conducts open-market operations, buying or selling securities as, in its judgement, the progress of Canada's economy requires. As fiscal agent, it handles the issue of securities of Canada and payment of related interest and principal; it also cashes and negotiates cheques drawn on the Receiver General. It administers the Exchange Fund Account and acts as agent for the government's operations in the foreign exchange market.

BACKGROUND

The Bank was created by its Act in 1934 as Canada's central bank.

CORPORATION DATA

HEAD OFFICE	234 Wellington Street Ottawa, Ontario K1A 0G9
STATUS	Acts as the fiscal agent of the Government of Canada; is exempted from the provisions of Divisions I to IV of Part X of the *Financial Administration Act*.
APPROPRIATE MINISTER	The Honourable Michael Wilson, P.C., M.P.
DEPARTMENT	Finance
YEAR AND MEANS OF INCORPORATION	1934, by the *Bank of Canada Act* (R.S.C. 1985, c. B-2).
CHIEF EXECUTIVE OFFICER	John Crow
AUDITOR	Arthur Andersen & Co. and Ernst & Whinney.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	1984
Expenses, before depreciation	151	143	135	118

Note: This Financial Summary is cursory compared with that for any other corporation in this Report. This is appropriate because the nature of the operations of a central bank makes its financial statements unique in their import. For example: the Bank's assets are mostly securities of Canada and its revenues are mostly the interest paid to it by Canada on those securities. Therefore, the substantial net income (1987, $1,844 million; 1986, $1,936 million) which the Bank pays to Canada is essentially the completion of a circular flow of cash, diminished by the amount of the Bank's operating expenses.

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1987 and the statement of revenue and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1987 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

Arthur Andersen & Co.
Ernst & Whinney

Ottawa, Canada
January 27, 1988

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

ASSETS	1987	1986
Deposits payable in foreign currencies		
U.S.A. dollars	305,819	314,896
Other currencies	4,877	8,159
	310,696	323,055
Advances to members of the Canadian Payments Association (Note 2)	798,251	867,531
Investments—At amortized values (Note 3)		
Treasury bills of Canada	9,676,651	7,803,859
Other securities issued or guaranteed by Canada maturing within three years	2,603,372	2,969,430
Other securities issued or guaranteed by Canada not maturing within three years	7,915,165	7,437,840
Other investments	1,187,027	1,024,157
	21,382,235	19,235,286
Bank premises (Note 4)	141,290	138,472
Accrued interest on investments	320,732	323,363
Other assets	69,995	57,008
	23,023,199	20,944,715

LIABILITIES	1987	1986
Capital paid up (Note 5)	5,000	5,000
Rest fund (Note 6)	25,000	25,000
Notes in circulation	19,447,407	17,911,360
Deposits		
Government of Canada	23,330	48,647
Chartered banks	2,648,949	2,446,039
Other members of the Canadian Payments Association	287,129	241,211
Other deposits	428,656	159,132
	3,388,064	2,895,029
Liabilities payable in foreign currencies		
Government of Canada	134,409	86,992
Other	12	27
	134,421	87,019
Bank of Canada cheques outstanding	16,448	11,351
Other liabilities	6,859	9,956
	23,023,199	20,944,715

See accompanying notes to the financial statements.

J. W. CROW
Governor

J. E. H. CONDER
Chief Accountant

BANK OF CANADA—*Continued*

STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

	1987	1986
Revenue		
Revenue from investments and other sources, net of interest paid on deposits of $11,378 ($6,601 in 1986)	2,007,604	2,092,189
Expense		
Salaries[1]	64,668	62,234
Contributions to pension and insurance funds[2]	7,640	7,040
Other staff expenses[3]	1,741	1,411
Directors' fees	114	109
Auditors' fees and expenses	495	740
Taxes—Municipal and business	8,100	8,161
Banknote costs	35,713	32,561
Data processing and computer costs	6,005	5,745
Premises maintenance– Net of rental income[4]	16,810	14,805
Printing of publications	582	541
Other printing and stationery	2,031	2,119
Postage and express	1,572	2,158
Telecommunications	1,545	1,574
Travel and staff transfers	2,063	2,009
Other expenses	2,126	2,067
	151,205	143,274
Depreciation on buildings and equipment	12,502	12,449
	163,707	155,723
Net revenue paid to Receiver General for Canada	1,843,897	1,936,466

See accompanying notes to the financial statements.

(1) Salaries include overtime and are for Bank staff other than those engaged in premises maintenance. The number of employee years worked by such staff (including temporary, part-time and overtime work) was 2,246 in 1987 compared with 2,289 in 1986.

(2) Contributions to pension and insurance funds for Bank staff other than those engaged in premises maintenance.

(3) Other staff expenses include retirement allowances and educational training costs.

(4) Premises maintenance comprises building and equipment maintenance expenses including related staff costs.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. Significant Accounting Policies

The financial statements of the Bank conform to the disclosure and accounting requirements of the Bank of Canada Act and the Bank's by-laws. The significant accounting policies of the Bank are:

(a) Revenues and Expenses

Revenues and expenses are accounted for on the accrual basis except for interest on advances to a bank ordered to be wound up where interest is recorded as received.

(b) Investments

Investments, consisting mainly of Government of Canada treasury bills and bonds, are recorded at cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition are included in revenue.

(c) Translation of Foreign Currencies

Assets and liabilities in foreign currencies are translated to Canadian dollars at the rates of exchange prevailing at the year-end. Gains and losses from translation of, and transactions in, foreign currencies are included in revenue.

(d) Bank Premises

Bank premises, consisting of land, buildings and equipment, are recorded at cost less accumulated depreciation. Depreciation is calculated on the declining balance method using the following annual rates:

Buildings	5%
Computer equipment	35%
Other equipment	20%

(e) Pension plan

The Bank's contributions to the Pension Fund are recorded as expenses at the time they are made. Actuarial surpluses or deficiencies, if any, are amortized over periods not exceeding those provided for by the Pension Benefits Standards Act, 1985, and the regular contributions are adjusted accordingly.

2. Advances to Members of the Canadian Payments Association

Advances include a total of $362,151,392 ($790,831,007 in 1986) provided to the Canadian Commercial Bank and the Northland Bank for which winding-up orders have been issued by the courts. The liquidators appointed by the courts were also appointed as agents of the Bank of Canada for the purpose of realizing on the loan portfolios held as security against the respective advances. On the basis of the information available at December 31, 1987, it is the opinion of the Bank of Canada that its advances will be fully repaid from the proceeds of the liquidations.

3. Investments

Investments included securities of the Government of Canada totalling $164,942,690 (nil in 1986) held under Purchase and Resale Agreements.

BANK OF CANADA—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1987—*Concluded*

4. Bank Premises

	1987			1986
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land and buildings	169,262	58,557	110,705	84,752
Computer equipment	29,331	21,755	7,576	8,758
Other equipment	38,909	23,964	14,945	14,553
	237,502	104,276	133,226	108,063
Projects in progress	8,064		8,064	30,409
	245,566	104,276	141,290	138,472

5. Capital

The authorized capital of the Bank is $5,000,000 divided into 100,000 shares of the par value of $50 each. The shares are fully paid and in accordance with the Bank of Canada Act have been issued to the Minister of Finance, who is holding them on behalf of Canada.

6. Rest Fund

The rest fund was established by the Bank of Canada Act and represents the general reserve of the Bank. In accordance with the Act, the rest fund was accumulated out of net revenue until it reached the stipulated maximum amount of $25,000,000 in 1955. Subsequently all net revenues have been paid to the Receiver General for Canada.

7. Contingent Liabilities

The Bank has agreed with the Bank for International Settlements to participate in an international initiative to provide credit facilities to the International Monetary Fund. The Bank's potential liability under this agreement, which expires in June 1988, is limited to the placing of deposits with the Bank for International Settlements, if required, to finance loans made under the facility. Pursuant to the agreement, as at December 31, 1987, the Bank was contingently liable in the amount of SDR 87,140,443 ($160,622,816).

SUMMARY PAGE

CANADA COUNCIL

MANDATE

To foster and promote the study, enjoyment and production of works in the arts; to coordinate UNESCO activities in Canada and Canadian participation in various UNESCO activities abroad.

BACKGROUND

The Council receives a parliamentary grant each year for its operations. As well, it has income from the $50 million Endowment Fund which was created by its Act and from monies and properties donated to the Council and administered as Special Funds. It is a charitable organization for the purposes of the *Income Tax Act*.

CORPORATION DATA

HEAD OFFICE	99 Metcalfe Street Ottawa, Ontario K1P 5V8
STATUS	— exempt from Divisions I to IV of Part X of the *Financial Administration Act*; not listed in the schedules to the Act — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1957, by the *Canada Council Act* (R.S.C. 1985, c. C-2).
CHIEF EXECUTIVE OFFICER	Peter Roberts
CHAIRMAN	Maureen Forrester
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Assets — Endowment Account	128.7	121.2	107.4	97.3
— Special Funds	40.1	38.8	35.9	31.7
Cash from Canada in the period				
— budgetary	96.9	85.5	74.2	72.6
— non-budgetary	nil	nil	nil	nil
Other revenues	9.4	9.6	11.6	11.5
Outlays on grants, services and art	82.7	84.3	69.4	70.4

CANADA COUNCIL

AUDITOR'S REPORT

TO THE CANADA COUNCIL AND THE
MINISTER OF COMMUNICATIONS

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1988 and the statements of revenue and expenditure and equity of the Endowment Account and Special Funds and the statement of changes in financial position of the Endowment Account for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1988

ENDOWMENT ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Cash and short-term deposits	15,850	9,853
Accrued interest	1,593	1,418
Accounts receivable	169	231
Prepaid expenses	165	239
Investments (Note 4)	97,368	96,785
Equipment and leasehold improvements (Note 5)	1,438	1,470
Works of art	12,141	11,249
	128,724	121,245

LIABILITIES	1988	1987
Bank overdraft		3,828
Grants payable	17,047	19,081
Accounts payable and accrued liabilities	1,562	1,649
Deferred credits (Note 6)	548	392
Due to Special Funds	2,583	2,483
Due to Special Trusts (Note 7)	2,349	1,307
Provision for employee termination benefits	965	799
	25,054	29,539
EQUITY		
Fund capital		
Principal, established pursuant to Section 14 of the Act	50,000	50,000
Accumulated net gains on disposal of investments	30,047	26,121
	80,047	76,121
Contributed surplus—Works of art	12,141	11,249
	92,188	87,370
Surplus		
Appropriated	2,700	2,700
Unappropriated	8,782	1,636
	11,482	4,336
	103,670	91,706
	128,724	121,245

Approved by management:

PETER BROWN
Treasurer

Approved by the Council:

MAUREEN FORRESTER
Chairman

CANADA COUNCIL—*Continued*

STATEMENT OF REVENUE AND EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1988

(in thousands of dollars)

	1988	1987
Revenue		
Parliamentary grants (Note 8)	96,895	85,311
Interest and dividends	7,996	8,423
Art Bank rental fees	831	737
Cancelled grants, approved in previous years, and refunds	426	399
Other revenue	190	73
	106,338	94,943
Expenditure		
Arts		
Grants and services	81,653	83,020
Administration (Schedule)	8,578	7,151
Works of art	892	922
	91,123	91,093
Canadian Commission for UNESCO		
Administration (Schedule)	980	799
Grants and services	101	124
	1,081	923
General administration (Schedule)	6,988	5,624
	99,192	97,640
Excess of revenue over expenditure (expenditure over revenue) for the year	7,146	(2,697)

STATEMENT OF EQUITY OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1988

(in thousands of dollars)

	Fund capital				Contributed surplus		Surplus			
			Total		Total				Total	
	Principal	Accumulated net gains on disposal of investments	1988	1987	1988	1987	Appropriated	Unappropriated	1988	1987
Balance at beginning of the year	50,000	26,121	76,121	63,850	11,249	10,327	2,700	1,636	4,336	7,033
Net gains on disposal of investments		3,926	3,926	12,271						
Works of art purchased during the year					892	922				
Excess of revenue over expenditure (expenditure over revenue) for the year								7,146	7,146	(2,697)
Balance at end of the year	50,000	30,047	80,047	76,121	12,141	11,249	2,700	8,782	11,482	4,336

CANADA COUNCIL—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Operating activities		
Excess of revenue over expenditure (expenditure over revenue) for the year	7,146	(2,697)
Items not affecting cash		
Depreciation and amortization	378	332
Loss on disposal of equipment	9	27
Employee termination benefits	166	(250)
	7,699	(2,588)
Decrease (increase) in accrued interest	(175)	253
Decrease in accounts receivable	62	40
Decrease in prepaid expenses	74	154
(Decrease) in grants payable	(2,034)	(204)
(Decrease) in accounts payable and accrued liabilities	(87)	(113)
Increase (decrease) in deferred credits	156	(593)
Increase in amount due to Special Funds and Special Trusts	1,142	672
Funds provided by (applied to) operation activities	6,837	(2,379)
Investing activities		
Acquisition of equipment and leasehold improvements	(360)	(1,079)
Proceeds on disposal of equipment	5	59
Increase in investments	(583)	(9,661)
Funds applied to investing activities	(938)	(10,681)
Financing activities		
Net gains on disposal of investments transferred to Fund Capital	3,926	12,271
Funds generated by financing activities	3,926	12,271
Increase (decrease) in funds	9,825	(789)
Funds at beginning of the year	6,025	6,814
Funds (cash, short-term deposits and bank overdraft) at end of the year	15,850	6,025

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Cash and short-term deposits	4,998	2,845
Accrued interest	623	509
Investments (Note 4)	31,617	32,961
Due from Endowment Account	2,583	2,483
Musical instrument	266	
	40,087	38,798

LIABILITIES	1988	1987
Grants payable	2,659	2,355
EQUITY		
Fund capital		
Principal	30,975	30,484
Accumulated net gains on disposal of investments	6,469	5,338
	37,444	35,822
Surplus (deficit)	(16)	621
	37,428	36,443
	40,087	38,798

Approved by management:

PETER BROWN
Treasurer

Approved by the Council:

MAUREEN FORRESTER
Chairman

CANADA COUNCIL—*Continued*

STATEMENT OF REVENUE, EXPENDITURE AND EQUITY OF THE SPECIAL FUNDS (NOTE 2)
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	Izaak Walton Killam Memorial	Killam Special Scholar-ship	Jean A. Chalmers	Molson Prize	Lynch-Staunton	Frances and J.P. Barwick	John B.C. Watkins	Vida Peene	Coburn Fellow-ship Trust	Total 1988	Total 1987
Revenue and expenditure											
Revenue											
Interest and dividends	1,350	1,135	37	108	111	10	19	42	2	2,814	2,974
Expenditure											
Grants	1,518	1,014	40	100	160			42		2,874	2,287
Administration	204	144	4	11		2				365	377
	1,722	1,158	44	111	160	2		42		3,239	2,664
Excess of revenue over expenditure (expenditure over revenue) for the year	(372)	(23)	(7)	(3)	(49)	8	19		2	(425)	310
Equity											
Fund capital											
Principal											
Balance at beginning of the year	13,442	14,130	500	1,000	699	93		600	20	30,484	30,256
Cash received						279				279	
Net income capitalized	113	99								212	228
Balance at end of the year	13,555	14,229	500	1,000	699	372		600	20	30,975	30,484
Accumulated net gains on disposal of investments											
Balance at beginning of the year	2,651	2,051		288	348					5,338	1,936
Net gains on disposal of investments	556	468		53	54					1,131	3,402
Balance at end of the year	3,207	2,519		341	402					6,469	5,338
	16,762	16,748	500	1,341	1,101	372		600	20	37,444	35,822
Surplus (deficit)											
Balance at beginning of the year	186		30		256	16	132		1	621	539
Excess of revenue over expenditure (expenditure over revenue) for the year	(372)	(23)	(7)	(3)	(49)	8	19		2	(425)	310
Net income capitalized	(113)	(99)								(212)	(228)
Balance at end of the year	(299)	(122)	23	(3)	207	24	151		3	(16)	621
	16,463	16,626	523	1,338	1,308	396	151	600	23	37,428	36,443

CANADA COUNCIL—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and operations

The Canada Council was established by the Canada Council Act in 1957 which authorized the creation of an Endowment Fund of $50 million. Except for the annual parliamentary grant, monies or properties donated to the Council pursuant to Section 20 of the Act are generally accounted for as Special Funds. The Council is not an agent of Her Majesty. Its objectives are to foster and promote the study, enjoyment and production of works, in the arts.

2. Special funds

(a) Izaak Walton Killam Memorial

A bequest of $12,339,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of the Izaak Walton Killam Memorial Fund for Advanced Studies "to provide scholarships for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act."

The bequest contains the following provisions: "the Fund shall not form part of the Endowment Account or otherwise be merged with any assets of the Council"; and "in the event that the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam trust, the assets forming any such Killam trust shall thereupon be paid over to certain universities which have also benefited under the will."

The cash and securities received and the proceeds have been invested in a separate portfolio.

(b) Killam Special Scholarship

This fund was established by way of securities received from the late Mrs. Dorothy J. Killam. Dividends and proceeds from the redemption of those securities amounted to $13,653,344. The net income from this fund is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

(c) Jean A. Chalmers

An endowment of $500,000 in cash was received from Mrs. Floyd S. Chalmers to establish a special Jean A. Chalmers Fund for the crafts. In consultation with the Canadian Crafts Council, the income of the fund is used to provide a small number of special project grants for the development or advancement of the crafts in Canada.

(d) Molson Prize

Gifts of $1,000,000 were received from the Molson Foundation for the establishment of the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians "for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity". There is no restriction placed on the recipient as to the use of the prize.

(e) Lynch-Staunton

This fund was established by a bequest in cash of $699,066 received from the estate of the late V.M. Lynch-Staunton, the income from which is available for the regular programmes of the Council.

(f) Frances Elizabeth Barwick and J.P. Barwick

A bequest of $40,000 in cash was received from the estate of the late Mrs. Frances Elizabeth Barwick with the condition that "such bequest be applied for the benefit and encouragement of the arts". A bequest of $53,000 was also received from the estate of J.P. Barwick "for the benefit of the musical division of the arts and for the encouragement of the musical arts". The total fund is to be used for the benefit of the musical division. These funds, in addition to the donations received during the year, are being used for the establishment of a musical instrument bank.

(g) John B.C. Watkins

This fund was established by a bequest consisting of the net income from the residue of the estate of the late John B.C. Watkins to provide scholarships for postgraduate studies in specified countries.

(h) Vida Peene

This fund was established by a bequest in cash of $599,761 received from the late Vida Peene to provide payments to specified organizations.

(i) Funds will eventually be received from the following bequests:

(i) Edith Davis Webb
This fund, estimated at $400,000, is intended "for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine".

(ii) Coburn Fellowship Trust
This fund, the amount of which cannot be determined at this time, is to provide for exchanges of scholars between Israel and Canada. It consists of an amount of $100 from Kathleen Coburn to establish this fund as well as a $20,000 donation received from F.E. Coburn.

3. Significant accounting policies

(a) Investments

Equities, bonds, debentures and mortgages are recorded at cost. The portfolios of two Special Funds (Molson Prize and Lynch-Staunton) are merged with the Endowment Account. The participation of each fund was calculated on the basis of market value. Interest, dividends, gains and losses on disposal of investments are allocated to each fund based on the percentages established at the beginning of each quarter.

Investments are written down to market value when the loss in value is considered to be other than a temporary decline.

(b) Equipment and leasehold improvements

Equipment and leasehold improvements are recorded at cost and depreciated over their estimated useful lives on the straight-line method, as follows:

Equipment	3 to 5 years
Leasehold improvements	term of the lease (maximum 10 years)

CANADA COUNCIL—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

(c) Works of art

Works of art are recorded at cost.

(d) Musical instruments—Special Funds

Musical instruments are recorded at cost.

(e) Employee termination benefits

Employees are entitled to specific termination benefits as provided for under the Council's policy and conditions of employment. The cost of these benefits is expensed in the year in which they accrue to employees.

(f) Gains and losses on disposal of investments

Pursuant to subsection 19(2) of the Act, net gains on disposal of investments are credited to the fund capital. Net losses on disposal of investments are charged against this account to the extent of the balance available therein. In the event that losses exceed the balance available in the account, the excess is recorded as an expenditure in the year of realization.

(g) Contributed surplus

Amounts paid during the year for the purchase of works of art are expensed. Such purchases are then capitalized as contributed surplus—works of art and no depreciation is recorded.

(h) Appropriated surplus

The Council has established a reserve to reduce the erosion of value of the original endowment due to inflation. Any changes in this account are approved by the Council.

(i) Capitalization of net income of Special Funds

The Council capitalizes 10% of the revenue less administration expenditure of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Killam Special Scholarship Fund, in accordance with advice received from the trustees of these Funds in order to preserve the equity of these Funds for future beneficiaries. However, for the purposes of the Funds, the Council reserves the right to draw at any time on the accumulated net income capitalized.

(j) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. This contribution represents the total liability of the Council.

(k) Parliamentary grants

Parliamentary grants are recorded as revenue in the fiscal year in which they are approved by Parliament.

(l) Grants

Grants approved by the Council are recorded as expenditure in the appropriate year as determined by the Treasurer in consultation with the Arts Division. Cancelled grants, approved in previous years, and refunds are shown as revenue in the Endowment Account. For Special Funds, such items are deducted from the grants expenditure.

4. Investments

	1988		1987	
	Cost	Market value	Cost	Market value
	(in thousands of dollars)			
Endowment Account				
Equities	50,853	56,870	51,117	68,336
Bonds and debentures	44,424	46,190	43,323	49,021
Mortgages	2,091	2,091	2,345	2,207
	97,368	105,151	96,785	119,564
Special Funds				
Bonds and debentures	18,031	18,281	18,700	20,084
Equities	13,264	15,516	13,916	20,472
Mortgages	322	322	345	270
	31,617	34,119	32,961	40,826

5. Equipment and leasehold improvements

	1988			1987
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Equipment	1,560	758	802	739
Leasehold improvements	847	211	636	731
	2,407	969	1,438	1,470

6. Deferred credits

	1988	1987
	(in thousands of dollars)	
Deferred revenue—Art Bank rentals	316	212
Canadian Commission for UNESCO	232	180
	548	392

The deferred credit amount from the Canadian Commission for UNESCO represents funds received for specific programs for which expenditures have not yet been incurred

7. Due to Special Trust

These funds have been accounted for separately due to special conditions related to the donations.

(i) Glenn Gould Prize Fund

The Council received $475,113 from the Glenn Gould Memorial Foundation to provide a prize of $50,000 every three years (funds permitting) to an outstanding individual for his/her original contribution in the field of Music and Communications. Since inception, the fund has earned $128,817, and has received a further advance of $50,000. As at March 31, 1988, the balance stood at $556,053.

(ii) Joseph S. Stauffer Fund

The Council received $350,000 from the Estate of Joseph S. Stauffer, the income from which is to provide prizes to encourage promising young Canadians in the fields of music, visual arts and literature. Since inception, the fund has

CANADA COUNCIL—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

earned $86,462, and had received a further advance of $50,000. As at March 31, 1988, the balance stood at $479,662.

(iii) The Duke and Duchess of York Prize in Photography

The Council received an endowment of $170,000 from the Government of Canada as a wedding gift to The Duke and Duchess of York. The income from this endowment is to be used to provide an annual scholarship to a professional artist for personal creative work or advanced study in photography. Since inception, the endowment has earned $16,460. As at March 31, 1988, the balance stood at $174,141.

(iv) The Gershon Iskowitz Prize

The Gershon Iskowitz Foundation has created the Gershon Iskowitz Prize to be administered and awarded by Council every two years to a mature, successful professional Canadian artist for personal creative work or continuing research in visual arts. As at March 31, 1988, the balance stood at $2,261.

(v) Visiting Foreign Artists Program

The Visiting Foreign Artists Program is administered by the Arts Awards Service of the Canada Council on behalf of the Department of External Affairs. It is a residency program through which professional Canadian organizations receive assistance to invite distinguished foreign artists from any country outside Canada for periods ranging from two weeks to four months. As at March 31, 1988, the balance stood at $117,073.

(vi) Petro Canada Award

During the year, Petro-Canada donated $50,000 towards an award in the media arts. The income from this donation is to be used to provide an annual award to an artist who has achieved outstanding and innovative use of new technology in the media arts. The donation earned $3,454 during the year and the balance stood at $53,454 at March 31, 1988.

(vii) Japan-Canada Fund

On March 31, 1988, the Government of Japan endowed $966,651 to Council "to further strengthen the relations between Canada and Japan". After consultations with the Embassy of Japan, the income from the endowment is to be used to fund programs that will encourage artistic exchange between the two countries.

8. Parliamentary grants

Parliament approved a one time parliamentary grant of $8 million that was received by Council on March 31, 1988 and recorded as revenue. These monies will be expensed in the next fiscal year.

9. Lease commitments

The Council is a party to long-term leases in respect to rental accommodation. The aggregate minimum annual rental is as follows:

	(in thousands of dollars)
1989	1,521
1990	1,527
1991	1,430
1992	1,410
1993	1,410

10. Comparative figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

SCHEDULE OF ADMINISTRATION EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	Arts	Canadian Commission for UNESCO	General	Total 1988	Total 1987
Salaries	4,906	498	3,202	8,606	8,026
Employee benefits	717	84	479	1,280	762
Office accommodation	942	119	1,114	2,175	786
Staff travel	765	65	128	958	844
Communications	428	36	208	672	638
Professional and special services	320	39	209	568	510
Informatics	5	2	474	481	342
Meeting expenses including members' honoraria	102	103	236	441	307
Depreciation and amortization	43		335	378	332
Investment portfolio management			319	319	300
Printing, publications and duplicating	181	24	95	300	317
Office expenses and equipment	82	9	179	270	318
Miscellaneous	87	1	10	98	92
	8,578	980	6,988	16,546	13,574

SUMMARY PAGE

CANADA DEPOSIT INSURANCE CORPORATION

MANDATE

To provide limited insurance in respect of deposits with federal institutions (banks, trust and loan companies) and approved provincial institutions (trust and loan companies).

BACKGROUND

The corporation was established by the *Canada Deposit Insurance Corporation Act* in 1967. Member institutions pay annual premiums to the Deposit Insurance Fund to meet depositors' claims. Recent payments to depositors of insolvent financial institutions have caused this fund to have a net deficit position. Premium rates were increased in 1985 and annual premium revenue of the Fund is now approximately $200 million.

CORPORATION DATA

HEAD OFFICE	320 Queen Street P.O. Box 2340, Station D Ottawa, Ontario K1P 5W5
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Thomas Hockin, P.C., M.P., Minister of State for Finance.
DEPARTMENT	Finance
YEAR AND MEANS OF INCORPORATION	1967; by the *Canada Deposit Insurance Corporation Act* (R.S.C. 1985, c. C-3).
CHIEF EXECUTIVE OFFICER	Charles C. de Léry
CHAIRMAN	Ronald McKinlay
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986 (restated)	1985	1984 (restated)
At the end of the year				
Total Assets	735	1,001	1,676	830
Obligations to the private sector	581	1,277	1,034	975
Obligations to Canada	1,258	965	956	nil
Equity of Canada*	(1,108)	(1,245)	(1,235)	(827)
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	293	16	956	(30)

* Represents deficiency in the Insurance Fund.

CANADA DEPOSIT INSURANCE CORPORATION

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canada Deposit Insurance Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The financial statements include some amounts that are necessarily based on management's best estimates and judgement.

The financial statements have been prepared by management in accordance with accounting principles generally accepted in Canada which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained in accordance with the Financial Administration Act and regulations as well as the Canada Deposit Insurance Corporation Act and by-laws of the Corporation. The system of internal controls is augmented by internal audit which conducts periodic reviews of different aspects of the Corporation's operations. The Board of Directors acts as an audit committee which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting. The internal and external auditors have access to the audit committee.

These financial statements have been independently examined by the Corporation's auditor, the Auditor General of Canada, and his report is included herein.

Charles C. de Léry
President & Chief Executive Officer

J. P. Sabourin
Executive Vice-President and
Chief Operating Officer

Johanne R. Lanthier
Comptroller

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1987 and the statements of deposit insurance fund, investment and administrative operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Deposit Insurance Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
March 3, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Treasury bills and term deposits	22,239	63,251
Premiums and other accounts receivable	13,237	8,688
Mortgages	316	747
Furniture, equipment and leasehold improvements	670	584
	36,462	73,270
Loans to member institutions (net) (Note 3)	257,374	497,414
Claims in respect of insured deposits (net) (Note 4)	804,403	959,324
	1,061,777	1,456,738
General provision for loss (Note 7)	(363,124)	(529,215)
	698,653	927,523
	735,115	1,000,793

LIABILITIES	1987	1986
Bank indebtedness	368	840
Accounts payable	2,636	3,982
Accrued liability (Note 5)		275,000
Loans from member institutions	581,871	1,001,044
Loans from Consolidated Revenue Fund (Note 6)	1,257,803	965,212
	1,842,678	2,246,078
DEPOSIT INSURANCE FUND		
Deficit at year end	(1,107,563)	(1,245,285)
	735,115	1,000,793

Approved by the Board:

R. A. McKINLAY
Chairman

R. M. HAMMOND
Director

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

STATEMENT OF DEPOSIT INSURANCE FUND FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Deficit, beginning of year	(1,245,285)	(1,235,378)
Insurance operations		
Premiums (Note 10)	199,665	216,792
Interest on loans to member institutions	91,826	109,553
Other interest	53	90
	291,544	326,435
Interest on loans from Consolidated Revenue Fund	99,287	82,820
Interest on loans from member institutions	81,224	108,859
Cost of guarantees (Note 5)	2,801	475,000
Interest in respect of insured deposits	570	561
Provision for loss adjustment	(35,000)	(330,000)
	148,882	337,240
Gain (deficiency) from insurance operations for the year	142,662	(10,805)
Deficit before net earnings (loss) from investment and administrative operations	(1,102,623)	(1,246,183)
Net earnings (loss) from investment and administrative operations	(4,940)	898
Deficit, end of year	(1,107,563)	(1,245,285)

STATEMENT OF INVESTMENT AND ADMINISTRATIVE OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Interest revenue		
Treasury bills	3,032	2,859
Other	941	134
Income tax recovery		5,640
	3,973	8,633
Expenses		
Inspection and other fees	5,427	5,191
Salaries and employee benefits	1,955	1,432
General, administrative and other	1,531	1,112
	8,913	7,735
Net earnings (loss) from investment and administrative operations	(4,940)	898

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Cash provided by (used in) Investment and Administrative Operations		
Interest revenue	3,651	8,601
Income tax recovery		44,025
Inspection and other fees	(5,040)	(6,275)
Salaries and employee benefits	(1,903)	(1,421)
General, administrative and other	(1,187)	(1,133)
Purchase of furniture, equipment and leasehold improvements	(284)	(470)
	(4,763)	43,327
Cash provided by (used in) Insurance Operations		
Premiums	194,803	219,054
Recoveries of claims in respect of insured deposits	153,733	144,329
Repayment of loans to member institutions	27,348	23,033
Interest on loans to member institutions	4,597	7,284
Realization of mortgages	381	376
Cost of guarantees	(277,801)	(200,000)
Repayment of loans from member institutions	(201,591)	
Payment of claims in respect of insured deposits	(116,673)	(97,933)
Interest on loans from Consolidated Revenue Fund	(88,908)	(90,271)
Loans to member institutions	(13,050)	(29,076)
Interest in respect of insured deposits	(570)	(1,200)
Quebec sales tax on insurance premiums	(258)	1,023
Repayment of due to member institutions		(27,647)
	(317,989)	(51,028)
Cash provided by (used in) Financing Activities		
Loans from Consolidated Revenue Fund	473,000	260,000
Repayment of loans from Consolidated Revenue Fund	(190,788)	(243,547)
	282,212	16,453
Increase (decrease) in cash	(40,540)	8,752
Cash balance at beginning of year	62,411	53,659
Cash balance at end of year	21,871	62,411
Cash comprised of		
Treasury bills and term deposits	22,239	63,251
Bank indebtedness	(368)	(840)
	21,871	62,411

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. Authority and objective

The Corporation was established in 1967 by the Canada Deposit Insurance Corporation Act (the Act). It is a Crown corporation named in Schedule C Part I of the Financial Administration Act.

The objects of the Corporation are to provide insurance against the loss of part or all of deposits, to be instrumental in the promotion of standards of sound business and financial practices for member institutions, and to promote and otherwise contribute to the stability and competitiveness of the financial system in Canada. The aforementioned objects are to be pursued for the benefit of depositors and in a manner so as to minimize the exposure of the Corporation to loss.

The Corporation has the power to do all things necessary or incidental in the furtherance of its objects including the acquisition of assets from or guarantee of loans to a member institution, it may make or cause to be made inspections of member institutions, prescribe standards of sound business and financial practices, and act as liquidator, receiver or inspector of a member institution or a subsidiary thereof.

2. Accounting policies

Basis of preparation

These financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

These financial statements do not reflect the assets, liabilities or operations of member institutions whose operations the Corporation is financing in order to secure an orderly wind down.

The more significant policies adopted are set out below.

Premium recognition

Premiums are based on insured deposits accepted by member institutions as at April 30 of each year and are collectible in two equal installments on June 30 and December 31 of the year. Premiums are recognized when assessed.

General provision for loss

The general provision for loss reflects the Corporation's best estimate of losses in respect of member institutions against which the Corporation has or is certain to have a financial claim. This estimate includes consideration of losses expected in respect of claims arising from payments made to insured depositors, loans to member institutions and operations for the duration of the wind-down period of member institutions under management by agents.

The general provision for loss is reduced by identified losses on loans to member institutions and on claims in respect of insured deposits.

The general provision for loss does not include an estimated contingent liability for potential claims of depositors of any member institutions not specifically identified as being in difficulty.

Identified losses

Identified losses are recognized and recorded against the related assets after a sufficient time has elapsed since the date of intervention by the Corporation to establish, with reasonable assurance, the amount of the loss. In practice, the period to establish an identified loss has been a minimum of two years.

Loans to Member Institutions and Claims in Respect of Insured Deposits

Loans to member institutions and claims in respect of insured deposits are reported net of identified losses.

Interest recognition

The Corporation charges interest on loans advanced directly or indirectly to member institutions that are operating under agency agreements. It ceases to charge interest when a member institution is placed in liquidation. It charges interest on other loans in accordance with the terms of the specific loan agreements. Accrued interest is included on the balance sheet as part of "loans to member institutions".

3. Loans to member institutions

Certain member institutions that have experienced financial difficulties have been placed under the control of regulatory authorities. In accordance with Section 11 of the CDIC Act, the Corporation entered into agency agreements with other member institutions (agents) to ensure that the respective operations of institutions experiencing financial difficulties would be wound down in an orderly fashion over a five year term. The liabilities and operations of these companies are being financed on a continuing basis by way of direct loans or by the respective agents providing loans on behalf of the Corporation. The Corporation has also made direct loans to other member institutions experiencing financial difficulties.

As at December 31, 1987, direct loans or loans made by agents on behalf of the Corporation were as follows:

Member institutions under agency agreements	Direct	By agents	Total 1987	Total 1986
	(in thousands of dollars)			
Fidelity Trust Company	52,349	386,800	439,149	412,670
Crown Trust Company	3,761	89,444	93,205	211,117
CCB Mortgage Investment Corporation	36,599		36,599	50,936
	92,709	476,244	568,953	674,723
In liquidation				
Greymac Trust Company	191,069		191,069	201,381
Seaway Trust Company		129,001	129,001	132,501
Greymac Mortgage Corporation	126,688		126,688	129,789
Seaway Mortgage Corporation		30,234	30,234	54,135
District Trust Company	15,560		15,560	14,510
	333,317	159,235	492,552	532,316
Other				
Bank of British Columbia				3,200
	426,026	635,479	1,061,505	1,210,239
Identified losses	358,896	445,235	804,131	712,825
	67,130	190,244	257,374	497,414

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Continued*

The Corporation has registered a floating charge on all the assets of member institutions under agency agreements as security for the loans. During the term of the agreements, the agents are paying all liabilities on maturity and are disposing of the assets in a manner to optimize recovery. The assets of these member institutions consist primarily of mortgages and real estate. The ultimate realization of these assets is dependent on the state of economy, interest rate levels and the real estate market.

The District Trust Company agency agreement terminated in March 1987. At that time, the Corporation repaid its agent the full amount of loans outstanding and placed the Company into formal liquidation.

The Greymac Trust Company agency agreement terminated on December 31, 1987 and all outstanding agent loans were repaid on that date. On January 11, 1988, a winding-up order was issued placing Greymac Trust into formal liquidation.

On December 31, 1987, the operating and loan agreement between the Corporation and Standard Trust Company, the receiver-manager of Greymac Mortgage, terminated and all outstanding loans were repaid by the Corporation to Standard Trust. At the request of Standard Trust Company, a new receiver-manager was appointed for Greymac Mortgage Corporation on January 11, 1988.

On February 6, 1988, the agency and operating agreement between Central Trust and the Corporation in respect of Crown Trust Company terminated. An extension was entered into for purposes of facilitating the formal winding-up of Crown Trust Company. On February 19, 1988, the Supreme Court of Ontario issued a winding-up order placing Crown Trust into formal liquidation.

4. Claims in respect of insured deposits

When the Corporation pays a depositor's claim it acquires a subrogation of the rights and interest of the depositor against the assets of the member institution. The Corporation's claims in respect of payments to insured depositors of the following member institutions are identified below:

	1987	1986
	(in thousands of dollars)	
Amic Mortgage Investment Corporation	22,791	22,791
Astra Trust Company	339	339
Canadian Commercial Bank	276,839	276,836
Columbia Trust Company	23,787	84,309
Continental Trust Company	15,811	41,008
London Loan Limited	10,019	23,854
Northguard Mortgage Corporation	8,843	27,634
Northland Bank	317,502	317,503
Pioneer Trust Company	56,774	81,721
Principal Savings & Trust Company	116,230	
Seaway Trust Company	9,354	86,968
Western Capital Trust Company	8,859	19,321
	867,148	982,284
Identified losses	62,745	22,960
	804,403	959,324

5. Cost of guarantees

In December 1986, the Corporation made a payment of $200 million to The Hongkong & Shanghai Banking Corporation for purposes of reducing a risk or averting a threatened loss to the Corporation in respect of the Bank of British Columbia.

In March 1987, the Corporation entered into an agreement ("North West Trust Company Rehabilitation Agreement") with the Province of Alberta to make a loan of $275 million to the North West Trust Company. This loan, which was made to reduce a risk or avert a threatened loss to the Corporation, will not be repaid. Since this transaction arose as a result of conditions that existed at December 31, 1986, this loan was charged directly to the Deposit Insurance Fund in 1986. During 1987, a further $2.8 million was paid under this agreement.

6. Loans from consolidated revenue fund

The Financial Institutions and Deposit Insurance System Amendment Act provided specific amendments to the Act, one of which increased the Corporation's borrowing authority to $3 billion with the approval of the Governor in Council.

7. General provision for loss

	1987	1986
	(in thousands of dollars)	
Balance, beginning	529,215	918,836
Provision for loss adjustment	(35,000)	(330,000)
	494,215	588,836
Less identified losses		
Loans to member institutions	91,306	36,661
Claims in respect of insured deposits	39,785	22,960
	131,091	59,621
Balance, ending	363,124	529,215

On December 17, 1987, the Income Tax Act was amended to eliminate the possibility of double taxation of member institutions in liquidation in respect of amounts paid by the Corporation to insured depositors of the institution. Consequently, the Corporation has not taken into account any estimate of potential taxes payable by member institutions in arriving at its estimated recoveries of claims in respect of insured deposits and accordingly the general provision for loss.

8. Contingent liabilities

The Corporation is a defendant in a number of judicial actions arising out of the collapse or insolvency of various member institutions. The Corporation does not believe it has any liability as a result of these actions and has therefore not provided for any potential claims.

9. Income taxes

The Corporation is subject to federal income taxes although it is not subject to taxation on premiums assessed and may not take a deduction for claims paid.

The Corporation has available losses which can be carried forward to reduce future years' earnings otherwise subject to taxation. Such losses total $281 million and expire as follows:

Originating taxation year	Expiring taxation year	Amount (in thousands of dollars)
1984	1991	44,000
1985	1992	81,000
1986	1993	85,000
1987	1994	71,000
		281,000

10. Premiums

The Act provides the Corporation with financing through its premium assessments. The amendments to the Act arising from

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

the Financial Institutions and Deposit Insurance System Amendment Act have provided the Corporation the authority, with Governor in Council approval, to set the premium rate to a maximum of 1/6 of 1% of insured deposits. For the premium year 1987, the rate was set at 1/10 of 1% of insured deposits. The 1986 figure for premiums includes a three month retroactive adjustment representing an additional $29 million.

11. Insured deposits

Deposits insured by the Corporation, on the basis of returns received from member institutions, as at April 30, 1987 and 1986 were as follows:

	1987	1986
	(in billions of dollars)	
Federal Institutions	183	173
Provincial Institutions	16	15
	199	188

12. Long-term operating lease commitments

The following is a schedule of future minimum lease payments for premises expiring in 1991.

Year Ending December 31	Amount
	$
1988	436,406
1989	436,406
1990	436,406
1991	213,767
	1,522,985

13. Comparative figures

Certain of the 1986 figures have been reclassified so as to conform with the presentation adopted for 1987 as follows:

(a) On the balance sheet, the general provision for loss has been netted against loans to member institutions and claims in respect of insured deposits.

(b) Certain figures in the statement of changes in financial position have been reclassified.

SUMMARY PAGE

CANADA DEVELOPMENT INVESTMENT CORPORATION

MANDATE

To effectively manage Crown corporations and investments which are assigned to it and to effect the privatization of these, where appropriate.

BACKGROUND

CDIC at present manages Eldorado Nuclear Limited, Teleglobe Canada and Canada's participations in Varity Corporation and in National Sea Products Limited plus minor other assets of Canada. The governments of Canada and Saskatchewan announced in February 1988 a plan to merge the assets of Eldorado with those of Saskatchewan Mining Development Corporation and privatize them by way of a public share offering. This initiative is authorized by the *Eldorado Nuclear Limited Reorganization and Divestiture Act* (S.C. 1988, C-41).

Divestitures already effected include, in 1986, The de Havilland Aircraft of Canada, Limited and Canadair Limited and Canada's holdings of Canada Development Corporation shares and, in 1987, the assets and operations of Teleglobe Canada and warrants of Varity Corporation.

CORPORATION DATA

HEAD OFFICE	Suite 4520 1 First Canadian Place Toronto, Ontario M5X 1A4
STATUS	— Schedule III, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Don Mazankowski, P.C., M.P. Deputy Prime Minister and President of the Privy Council.
YEAR AND MEANS OF INCORPORATION	1982; by Canada Development Corporation under the *Canada Business Corporations Act*. Letters patent, May 26, 1982.
CHIEF EXECUTIVE OFFICER	Vacant
CHAIRMAN	W. Darcy McKeough
AUDITOR	Peat, Marwick, Mitchell & Co. and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends December 31.

	1987	1986	1985	1984
At the end of the period				
Total Assets	285	336	642	679
Obligations to the private sector*	nil	nil	144	1,261
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	226	287	485**	(709)
Cash from Canada to subsidiaries in the period				
— budgetary	(57)	(111)	500	550
— non-budgetary	nil	nil	nil	nil

* The obligations were largely those of a subsidiary, Canadair Financial Corporation Inc. However, legislation in June 1985 provided authority for the assumption by Canada of this Canadair debt. In that year $1,044 million of it was assumed and the $144 million principal balance was assumed in 1986; accrued interest of approximately $40 million was also assumed, for a total of $1.23 billion to Canada's account. Since then, Canada has discharged all but $333 million of these obligations, in disbursements separate from the Cash from Canada amounts shown above.

**The 1985 assumption of debt by Canada was allocated to contributed surplus in CDIC's accounts and was the main factor in reversing the Equity amounts recorded.

CANADA DEVELOPMENT INVESTMENT CORPORATION

AUDITORS' REPORT

PRESIDENT OF THE TREASURY BOARD

We have examined the consolidated balance sheet of Canada Development Investment Corporation as at December 31, 1987 and the consolidated statements of income (loss) and accumulated deficit, contributed surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the corporation and of its wholly-owned subsidiaries that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, and the charters and by-laws of the corporation and its wholly-owned subsidiaries.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada

Peat Marwick
Chartered Accountants

Toronto, Canada
February 22, 1988

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

ASSETS	1987	1986
Current assets		
Cash and short-term investments	7,618	11,960
Cash restricted as to use (Note 4)	77,079	88,571
Other receivables	544	178
Current portion of notes receivable		5,400
	85,241	106,109
Investments		
Non-consolidated subsidiary (Note 5)	152,691	140,646
Portfolio investments (Note 6)	26,349	26,349
	179,040	166,995
Notes receivable		43,200
Canadair technology rights (Note 8)	20,000	20,000
Other	216	91
	284,497	336,395

LIABILITIES AND SHAREHOLDER'S EQUITY	1987	1986
Current liabilities		
Accounts payable and accrued liabilities	58,210	49,676
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—Unlimited number of common shares		
Issued and fully paid—101 common shares	1	1
Contributed surplus	3,506,765	3,506,765
Accumulated deficit	(3,280,479)	(3,220,047)
	226,287	286,719
Contingencies (Note 7)		
	284,497	336,395

The accompanying notes are an integral part of these consolidated financial statements.

On behalf of the Board:

W. DARCY McKEOUGH
Director

PATRICK J. KEENAN
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF INCOME (LOSS) AND ACCUMULATED DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

	1987	1986
Net income (loss) of subsidiaries		
Eldorado Nuclear Limited	12,045	(64,358)
Canadair Limited		96,858
	12,045	32,500
Corporate expenses		
Operating expenses (income), net (Note 9)	(3,023)	1,167
Financial expense		2,183
Provisions for losses and contingencies		
The de Havilland Aircraft of Canada, Limited (Note 7)	19,000	15,000
Massey-Combines Corporation		100,000
Canadair Limited		122,860
	15,977	241,210
Net loss	(3,932)	(208,710)
Accumulated deficit, beginning of year	(3,220,047)	(2,866,337)
	(3,223,979)	(3,075,047)
Dividends	(56,500)	(145,000)
Accumulated deficit, end of year	(3,280,479)	(3,220,047)

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

	1987	1986
Balance, beginning of year	3,506,765	3,351,848
Assumption of long-term debt of Cartierville Financial by the Government of Canada		154,917
Balance, end of year	3,506,765	3,506,765

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

	1987	1986
Operations		
Corporate operations	3,023	(1,167)
Items not requiring cash	535	1,433
	3,558	266
Sale of notes receivable	48,600	
Proceeds received on disposal of Canadair (net of cash restricted as to use)		111,000
Cash portion of dividend received from Canadair		8,400
	48,600	119,400
Cash portion of dividend paid	(56,500)	(111,000)
	(4,342)	8,666
Financing		
Contributed surplus (Cartierville Financial)		154,917
Decrease in long-term debt		(143,864)
Interest and financing expenses net of amortization of foreign exchange losses		(2,183)
Decrease in accrued interest		(9,164)
		(294)
Increase (decrease) in cash and short-term investments	(4,342)	8,372
Cash and short-term investments, beginning of year	11,960	3,588
Cash and short-term investments, end of year	7,618	11,960

The accompanying notes are an integral part of these consolidated financial statements.
For purposes of this statement, cash and increase (decrease) in cash excludes cash transactions relating to cash restricted as to use.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1987
(All dollar amounts are stated in thousands)

1. The corporation

Canada Development Investment Corporation ("the corporation") was incorporated on May 26, 1982 under the provisions of the Canada Business Corporations Act and is wholly-owned by Her Majesty in right of Canada. The corporation is subject to the Financial Administration Act and is an agent of Her Majesty.

2. Basis of presentation

In a statement dated October 30, 1984, the Minister of the Government of Canada responsible for the corporation announced the intention of the Government to cause the corporation to dispose of its investments in Massey-Ferguson Limited ("Massey-Ferguson") now Varity Corporation ("Varity") and Massey-Combines Corporation ("Massey-Combines"), Canadair Limited ("Canadair"), The de Havilland Aircraft of Canada, Limited ("de Havilland") and Eldorado Nuclear Limited ("Eldorado") in an orderly fashion. Disposal of the corporation's investments in de Havilland and Canadair was completed in 1986.

Any divestiture plan or proposal for Eldorado will require formal approval by the Government pursuant to the requirements of the Financial Administration Act. As no formal plans of divestiture have been presented for approval with respect to Eldorado, the corporation believes that it is appropriate to continue to carry the investment in Eldorado on the equity basis of accounting. Eventual disposal prices for Eldorado may be more or less than the carrying value.

3. Significant accounting policies

(a) Basis of consolidation

The financial statements of Cartierville Financial Corporation Inc. ("Cartierville Financial") a wholly-owned subsidiary, have been consolidated with those of the corporation.

(b) Investments in non-consolidated subsidiaries

The corporation's investment in a subsidiary originally acquired with the objective of its eventual disposition or privatization is accounted for on the equity basis, unless there is a formal plan, approved by the Government of Canada, to dispose of the investment, in which case the investment is carried at the lower of the equity basis carrying value and net realizable value.

A consolidation of the corporation's financial statements and such subsidiary has not been prepared as the corporation believes that the equity method provides a more informative presentation to the shareholder. The financial statements of the non-consolidated subsidiary are attached.

4. Cash restricted as to use

These funds are held in special accounts (primarily in the Consolidated Revenue Fund of Canada on a non-interest basis) to satisfy payment of contingent liabilities relating to the sale of the corporation's investments in de Havilland and Canadair (see Note 7).

5. Investment in non-consolidated subsidiary

The carrying value of the corporation's investment is as follows:

	Carrying Value December 31, 1986	Equity in Income	Carrying Value December 31, 1987
Eldorado	140,646	12,045	152,691

As at December 31, 1987 the Government of Canada provides authorities and guarantees for the borrowing of Eldorado of $600,000 of which $529,606 is being utilized at December 31, 1987.

6. Portfolio investments

	Carrying Value December 31, 1986 and 1987
Varity	26,348
Massey-Combines	1
	26,349

7. Contingencies

(a) On January 31, 1986 the corporation sold its investment in de Havilland to The Boeing Company ("Boeing"). The corporation and the Government of Canada have agreed to indemnify Boeing and de Havilland for certain contingent liabilities and other expenditures which may be incurred by Beoing and de Havilland over a maximum of six years after closing.

These contingent liabilities include the following:

(1) A portion of de Havilland's product liability insurance premiums;

(2) Certain suppliers' claims which may be asserted against de Havilland for production slow-down or termination and potential claims against de Havilland pursuant to product financing agreements up to a maximum of $60,000; and

(3) Claims related to possible losses caused by health hazards to workers at the de Havilland factory.

Provisions for the contingent liabilities are reflected in these financial statements to the extent that reasonable estimates can be made. Further provisions will be recognized as appropriate in future years when reasonable estimates can be made as to the likely amount, if any, which will ultimately be paid pursuant to the indemnities.

(b) On December 23, 1986 the corporation sold its investment in Canadair Limited to Bombardier-Canadair Inc. The corporation and the Government of Canada have agreed to indemnify Bombardier-Canadair Inc. and Canadair Limited for certain contingent liabilities and other expenditures which may be incurred by Bombardier-Canadair Inc. and Canadair Limited over a maximum of five years from December 23,

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1987—*Concluded*

1986, and for specified product related claims for fifteen years for which insurance coverage is unavailable or economically impracticable to obtain. Reasonable estimates of the effects, if any, of such indemnities cannot be made at this time. Such amounts will be recognized in future years, as appropriate, when reasonable estimates can be made as to the likely amount, if any, which will ultimately be paid pursuant to the indemnities.

8. Canadair technology rights

Effective December 22, 1986, the corporation entered into an exclusive agreement, for a term of twenty-one years, with Canadair Limited with respect to the use of the Challenger technology, in return for which the corporation will receive specified royalties.

The corporation may, at any time to December 23, 1988, terminate the agreement by electing to receive an aggregate amount of $20,000 less royalties received at the time of election. As at December 31, 1987 no royalties in this regard had been received.

9. Net operating income (expenses) of CDIC

	1987	1986
Service fees from subsidiaries		1,704
Interest earned on short-term investments and notes receivable	3,573	308
Other income	96	79
	3,669	2,091
Corporate and divestiture expenses	2,735	4,483
	934	(2,392)
Recovery of divestiture expenses incurred in prior years	2,089	1,225
Net operating income (expenses)	3,023	(1,167)

Divestiture expenses include costs of disposing of Teleglobe Canada which were recovered at the time of sale.

10. Income tax

As at December 31, 1987, Cartierville Financial has tax losses of $269,000 available to reduce taxable income expiring as following:

1990	177,000
1991	92,000
	269,000

11. Subsequent events

(a) On February 22, 1988, CDIC, the Government of Canada, Crown Investments Corporation of Saskatchewan, an agency of the Government of Saskatchewan and the Government of Saskatchewan signed a letter of intent which provides for the sale of substantially all of the assets of Eldorado to a new corporation ("Newco"). Simultaneously, substantially all of the assets of Saskatchewan Mining Development Corporation ("SMDC") will also be sold to Newco. As consideration for the sales, the letter of intent provides that Eldorado and SMDC will receive shares and notes of Newco which will give control of Newco to the Government of Saskatchewan and will give Eldorado a minority shareholding in Newco. The letter of intent contemplates, in part, that the Newco notes will be repaid shortly after the completion of the transaction from the proceeds of bank financing.

Completion of the transactions contemplated by the letter of intent by CDIC and Eldorado is subject to conclusion of definitive agreements and requires the approval of Parliament.

The effect of this transaction on the carrying value of the assets of the corporation at December 31, 1987 cannot be determined at this time.

(b) On January 8, 1988 the corporation disposed of its investment in the Varity warrants for net cash proceeds of approximately $3,000.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX

ELDORADO NUCLEAR LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDER OF ELDORADO NUCLEAR LIMITED

We have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1987 and the statement of consolidated earnings and retained earnings and changes in consolidated financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for pension costs and obligations as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with part XII of the Financial Administration Act and regulations, and the charters and by-laws of the Corporation.

Clarkson Gordon
Chartered Accountants

Ottawa, Canada
February 3, 1988
(Except as to note 17 which is as of February 22, 1988)

STATEMENT OF CONSOLIDATED FINANCIAL POSITION AS AT DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Current assets		
Cash and short-term investments		6,903
Accounts receivable	45,730	20,180
Income taxes receivable	6,250	7,062
Inventories	62,096	70,386
Supplies and prepaid expenses	12,213	13,233
	126,289	117,764
Current liabilities		
Bank loans and short-term debt	31,259	82,007
Accounts payable and other liabilities	72,386	59,868
Long-term debt due within one year	153,366	1,745
	257,011	143,620
Working capital (deficiency)	(130,722)	(25,856)
Non-current assets		
Property and equipment	728,772	766,089
Deferred charges	43,610	39,285
Inventory committed under long-term contracts		29,306
Other assets	2,541	2,962
	774,923	837,642
Capital employed	644,201	811,786
Represented by		
Long-term debt	419,673	547,206
Advances under long-term contracts		52,490
Other liabilities	1,000	2,510
Provision for reclamation	27,337	25,434
Minority shareholding in a subsidiary	43,500	43,500
	491,510	671,140
Shareholder's equity		
Share capital	296,586	296,586
Deficit	(143,895)	(155,940)
	152,691	140,646
Total financing of capital	644,201	811,786

See accompanying notes.

Approved by the Board of Directors:

MARCEL BÉLANGER
Director

N. M. EDIGER
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

STATEMENT OF CONSOLIDATED EARNINGS AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Revenue		
Sales of products and services	335,015	202,266
Expenses		
Cost of products and services sold	213,075	141,614
Exploration	1,293	5,470
Research and technology	2,336	3,197
Administration	8,928	8,318
Total operating expenses	225,632	158,599
Earnings from operations	109,383	43,667
Financing expense		
Interest	68,853	75,133
Foreign exchange	26,316	24,053
Other expense (income)	(4,371)	1,305
Earnings (loss) before taxes, preferred share distribution and extraordinary items	18,585	(56,824)
Income taxes and mineral royalties	19,472	3,184
Distribution to preferred shareholders of a subsidiary	4,350	4,350
Loss before extraordinary items	(5,237)	(64,358)
Sale of assets from discontinued operation less related income taxes of $2,828	2,519	
Reduction of income taxes due to loss carry forwards	14,763	
Net earnings (loss)	12,045	(64,358)
Deficit—Beginning of year	(155,940)	(91,582)
Deficit—End of year	(143,895)	(155,940)

See accompanying notes.

STATEMENT OF CHANGES IN CONSOLIDATED FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Operating activities		
Cash received from sales	269,423	196,518
Cash applied to		
Production costs	113,843	109,547
R&T, exploration & administration	11,661	16,465
Mineral royalties	5,259	9,230
	130,763	135,242
Cash provided from operations	138,660	61,276
Investing activities		
Cash received from		
Sale of property and equipment	2,517	7,035
Income tax receivable	1,171	
	3,688	7,035
Cash applied to		
Additions to property and equipment	14,049	14,357
Additions to deferred charges	2,456	13,906
Mine shutdown	1,711	764
	18,216	29,027
Cash required for investment	14,528	21,992
Net cash provided from operations and investment	124,132	39,284
Financing activities		
Cash received from		
Income on investments	62	595
Cash applied to		
Repayment of long-term debt	6,157	69,475
Net change in short-term debt	50,748	(81,901)
Interest on debt	69,842	81,532
Distribution to preferred shareholders of a subsidiary	4,350	4,350
	131,097	73,456
Cash required for financing	131,035	72,861
Increase (decrease) during the year	(6,903)	(33,577)
Cash and short-term investments at beginning of year	6,903	40,480
Cash and short-term investments at end of year		6,903

See accompanying notes.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1987
(All dollar amounts are stated in thousands)

1. Eldorado Nuclear Limited

Eldorado Nuclear Limited is incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act, the Government Companies Operations Act, is an agent of Her Majesty in Right of Canada, and is wholly-owned by Canada Development Investment Corporation.

The Company is primarily engaged in the mining, refining and conversion of uranium for sale as fuel for generating electricity in nuclear power reactors in Canada and other countries.

2. Accounting policies

A statement of significant accounting policies of the Company is provided elsewhere herein.

3. Change in accounting policy

Effective January 1, 1987, the Company changed its method of accounting for pension costs and obligations on a prospective basis to conform to the recommendations of the Canadian Institute of Chartered Accountants. Under the new method, the excess of pension plan assets over the present value of accrued pension benefits as at January 1, 1987 and adjustments arising from past service benefits and experience gains and losses are amortized over the expected average remaining service lives of the employee groups covered by the Company's pension plan. In previous years, pension plan costs were charged to operations based on actuarial funding requirements. The effect of this change is to increase income for the current year by $7.2 million.

4. Other expense (income)

	1987	1986
Write-down of fixed assets	386	992
Interest on investments	(84)	(706)
Other	327	1,019
Sale of resources property	(5,000)	
Total	(4,371)	1,305

5. Income taxes and mineral royalties

The provisions for income taxes and mineral royalties are as follows:

	1987	1986
Income taxes	11,935	
Mineral royalties	7,537	3,184
Total	19,472	3,184

The 1987 statutory tax rate of 52.9% (1986—54.2%) has been increased to an effective tax rate of 64.2%, as a result of the non-deductibility for tax purposes of certain expenses, net of rate reductions attributable to resource and depletion allowances available under the Income Tax Act. In 1986, the effective tax rate was further reduced to zero, because the company did not record a tax benefit relating to its accounting loss in that year, as it was not virtually certain that this benefit would be realized.

At December 31, 1987, the Company had tax loss carry-forwards, investment tax credits, earned depletion banks, and timing differences aggregating approximately $104.5 million for which no accounting benefit has been recognized. This amount includes $79.3 million which will expire at various dates up to 1994. The balance can be carried forward indefinitely.

6. Inventories

	1987	1986
Eldorado uranium	48,528	59,367
Customer conversion	11,515	9,681
Specialty metals	2,053	1,338
Total	62,096	70,386

7. Property and equipment

	1987	1986
Mining		
Plant and equipment	285,100	181,175
Development costs	55,685	49,096
Property acquisitions	156,460	156,460
Collins Bay project		100,878
Fuel services		
Plant and equipment	413,783	411,539
Other	11,325	12,907
Total property and equipment	922,353	912,055
Less: accumulated depreciation and amortization	193,581	145,966
Net property and equipment	728,772	766,089
Depreciation and amortization for year	48,517	44,407

8. Joint venture activities

Through a wholly-owned subsidiary, the Company is a one-sixth partner in a joint venture mining operation at Key Lake, Saskatchewan. In accordance with the joint venture agreement, Eldorado is obligated to meet its proportionate share of the commitments of the joint venture. Other than normal operating expenditures, the Company has no outstanding commitments as at December 31, 1987.

The following amounts are included in the financial statements and represent the Company's proportionate share of the assets, liabilities, and operating expenses of the Key Lake mining joint venture:

	1987	1986
Assets	94,220	94,567
Liabilities	1,084	1,330
Net assets	93,136	93,237
Expenses	8,713	8,785

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987—*Continued*

9. Deferred charges

	1987	1986
Preproduction	32,289	36,815
Financing costs	4,095	2,470
Pension	7,226	
Total	43,610	39,285
Amortization for year	5,357	3,218

10. Minority shareholding in a subsidiary

An Eldorado subsidiary company has $43.5 million redeemable preferred shares outstanding. These shares, with certain restrictions, can be redeemed between 1988 and 1994 and bear a 10 percent annual dividend. As security, the minority shareholders have a lien on certain uranium inventory. At Eldorado's option, the lien can also be satisfied from time to time by a letter of credit. At December 31, 1987, the Company had inventories in excess of the prescribed value.

11. Long-term debt

	1987	1986
Loan due 1988-1992, at 5.0% (1.8 billion Japanese yen)	19,297	17,450
Notes due 1988, at 9.19% (10.108 billion Japanese yen)	108,358	88,192
Debenture due 1988, at 11%	30,000	30,000
Euro notes, due 1989 to be set semi-annually at LIBOR rate ($100 million U.S.)	129,980	138,050
Notes due 1990, at 9.125%	10,093	10,093
Loan due 1991, at 4.75% (95 million Swiss francs)	97,156	85,590
Loan due 1992, at 14.25% ($44.7 million U.S.)	58,037	61,641
Notes due 1992, at 14.5% ($100 million U.S.)	129,980	138,050
Bonds due 1992, at 8.5% (10 billion Japanese yen), with 10% of principal due in each of years 1988-1991	107,201	87,250
Sub-total	690,102	656,316
Less: current portion of long-term debt listed above	153,366	1,745
deferred loss on foreign exchange	117,063	107,365
Total	419,673	547,206

Long-term debt payments due in each of the next five years are: 1988—$153.4 million; 1989—$145.0 million; 1990—$25.1 million; 1991—$112.1 million; 1992—$254.5 million. Interest on long-term debt amounted to $64.9 million (1986—$71.1 million).

12. Share capital

	1987	1986
Authorized		
Common shares	(Unlimited number no par value)	
Preference shares	1,600,000	1,600,000
Issued and fully paid		
Common—3,852,880 shares (1986—3,852,880)	201,586	201,586
Preference—800,000 shares (1986—800,000)	95,000	95,000
	296,586	296,586

Each preference share is redeemable at the option of either party at a value of $118.75 per share and carries a non-cumulative dividend of $7.125 per annum.

13. Commitments and contingencies

(a) In 1986, the government ordered Eldorado to cease its program to site a new waste disposal facility to accommodate the wastes currently at two waste storage sites. Responsibility for selecting a new disposal site now rests with the government. The Company will continue to expense the ongoing maintenance costs of the existing storage facilities. No provision will be made for future disposal costs until a new site is selected and approved, the costs can be reasonably estimated, and the responsibilities for such costs are determined.

(b) To reduce its dependency on oil-generated electricity, the Company has entered into a 10-year commitment, with certain qualifications, to buy 50 GWH per year of hydro electric power at 12 cents per KWH, a price which approximates its current cost of oil-generated electricity.

(c) In connection with its operations, the Company is the defendant in certain litigation. While the amount of any ultimate liability cannot yet be determined, the Company, after discussion with legal counsel, is of the opinion that there will be no material adverse effect on its financial position.

14. Pension plan

The Company has defined benefit pension plans covering all of its regular full-time employees.

The market value of pension fund assets was as follows:

	$
January 1, 1987	106.7 million
December 31, 1987	110.7 million

The actuarial present value of accrued pension benefits attributable to services rendered up to the dates specified was as follows:

	$
January 1, 1987	51.1 million
December 31, 1987	53.1 million

15. Supplementary information

(a) During 1987, the Company paid sales commissions to Marubeni Corporation, Toyomenka Canada Ltd., Mitsubishi Corporation Tokyo, New York Nuclear Corporation and Nukem Inc.

(b) During 1987, the total remuneration paid to the Company's outside directors was $97,334 (1986—$101,792). The Company's officers received remuneration totalling $640,592 (1986—$633,500). Two officers are also directors but are not compensated for service as a member of the Board or its committees.

16. Segmented information

(a) Industry Segment

The Company is of the opinion that virtually all its sales revenues are in the industry segment identified as the nuclear fuel industry.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987—*Concluded*

(b) Sales

Sales revenues, which are derived primarily from sales to foreign and domestic electric utilities, are as follows:

	1987	1986
Export sales	300,664	159,414
Domestic sales	34,351	42,852
Total sales	335,015	202,266

17. Subsequent event

On February 22, 1988, CDIC, the Government of Canada, Crown Management Board, an agency of the Government of Saskatchewan and the Government of Saskatchewan signed a letter of intent which provides for the sale of substantially all of the assets of Eldorado to a new corporation ("Newco"). Simultaneously, substantially all of the assets of Saskatchewan Mining Development Corporation ("SMDC") will also be sold to Newco. As consideration for the sales, the letter of intent provides that Eldorado and SMDC will receive shares and notes of Newco which will give control of Newco to the Government of Saskatchewan and will give Eldorado a minority shareholding in Newco. The letter of intent contemplates, in part, that the Newco notes will be repaid shortly after the completion of the transaction from the proceeds of bank financing.

Completion of the transactions contemplated by the letter of intent by CDIC and Eldorado is subject to conclusion of definitive agreements and requires the approval of Parliament.

The effect of this transaction on the carrying value of the assets of the Company at December 31, 1987 cannot be determined at this time.

STATEMENT OF ACCOUNTING POLICIES

The accompanying consolidated financial statements were prepared by management in conformance with Canadian generally accepted accounting principles considered to be appropriate in the circumstances, and have been applied, except for the change in the method of accounting for pension costs and obligations as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year. A summary of significant accounting policies of the Company is presented to assist the reader in interpreting the statements contained herein.

Consolidation

The consolidated financial statements include the accounts of Eldorado Nuclear Limited, its wholly-owned subsidiaries, and the Company's proportionate interest in the accounts of the Key Lake mine joint venture.

Inventories

Inventories of mine concentrates, refined and converted products are valued at the lower of weighted average cost or net realizable value. Cost for customer-owned products is the cost of the refining and conversion processes only.

Inventories of mine concentrates are initially measured and accounted for in the financial statements when the material is sealed in containers upon completion of the milling process.

Supplies

Operating and general supplies are carried at lower of cost or market.

Property and Equipment

Assets are carried at cost. Costs of additions, betterments, and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

Pension Costs and Obligations

The Company uses an accrued benefit actuarial method and best estimate assumptions to value pension obligations. Adjustments arising from past service benefits and experience gains and losses are amortized over the expected average remaining service lives of the employee groups. Current service costs are expensed in the period.

Depreciation and Amortization

Fuel Services and Mining buildings and equipment, mine development and mineral properties are depreciated or amortized according to the unit-of-production method. This method allocates the cost of these assets to each accounting period. For Fuel Services, the amount is equal to the portion of the facilities' total estimated lifetime production produced in that period. For Mining, the amount is equal to the portion of the mine's total recoverable ore reserves recovered during the period.

Mobile mining equipment and other assets, including Research & Technology, Exploration, Specialty Metals, and Corporate assets, are depreciated according to the composite straight-line method based on the estimated useful lives of these assets, which ranges from 3 to 10 years.

Fuel Services and certain mining facility costs associated with capacity additions are deferred until a commercial level of production is achieved. These costs are then amortized over 10 years. Other costs are charged to production as incurred.

Amortization of Financing Costs

Debt discounts and issue expenses associated with long-term financing are deferred and amortized over the term of the debt.

Provision of Reclamation

The estimated costs of decommissioning and reclaiming producing resource properties are accrued and charged to operations according to the unit-of-production method. Actual costs of decommissioning and reclamation are applied to this accrual.

Research and Technology and Exploration Costs

Expenditures for applied research and technology relative to the products and processes of the Company and expenditures for geological exploration programs are charged against earnings as incurred.

Sales of Products and Services

In accordance with normal industry practices, the Company contracts for future delivery of mine concentrates and conversion services. Sales revenue is recorded in the fiscal year that title passes or, with customer-owned material, when delivery is effected.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Concluded*

APPENDIX—*Concluded*

ELDORADO NUCLEAR LIMITED—*Concluded*

STATEMENT OF ACCOUNTING POLICIES—*Concluded*

Foreign Exchange

Cash and short-term investments, accounts receivable, accounts payable, short-term and long-term debt denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end. Income and expenses are translated at rates in effect at the time of the transaction.

Except for long-term debt that is hedged, the change in value in Canadian funds over the year of long-term debt denominated in a foreign currency is amortized evenly over the remaining life of the debt. For all other accounts, gains or losses resulting from foreign currency translation are reflected in the statement of consolidated earnings and retained earnings.

SUMMARY PAGE

CANADA HARBOUR PLACE CORPORATION

MANDATE

Administer properties at Canada Place in Vancouver, originally constructed as the Canadian pavilion at Expo 86.

BACKGROUND

The Corporation was incorporated in 1982 to design, construct and manage a facility called Canada Place, built by the federal government as its contribution to Expo 86. The facility includes a cruise ship terminal, a hotel, an office complex, a convention centre (formerly the location of the Canadian pavilion at Expo 86) leased to the Province of British Columbia, a parking lot, and various commercial and public use areas.

CORPORATION DATA

HEAD OFFICE	Suite 600 999 Canada Place Vancouver, British Columbia V6C 3C1
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1982; by letters patent (no. 132316) under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Thomas G. Rust
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	71.0*	86.0*	145.2	88.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	70.6	80.3	132.7	76.5
Cash from Canada in the period				
— budgetary	2.0	13.6	55.6	48.1
— non-budgetary	nil	nil	nil	nil

* Amounts relating to construction of the Canada Pavilion at Expo 86 which were capitalized previously were expensed as: in 1986-87, $43.7 million and in 1987-88, $9.4 million.

CANADA HARBOUR PLACE CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Canada Harbour Place Corporation as at March 31, 1988 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 3, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987	LIABILITIES AND EQUITY OF CANADA	1988	1987
Cash and short-term investments	427	8,981			
Accounts receivable	750	2,993	Accounts payable	387	5,726
Fixed assets (Note 3)	69,870	74,052	Equity of Canada	70,660	80,300
	71,047	86,026		71,047	86,026

Approved by the Board:

THOMAS RUST
Director

JIM GREEN
Director

CANADA HARBOUR PLACE CORPORATION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Canada Pavilion (Note 5)		
Revenues	245	9,352
Expenses	(70)	75,219
Net expenses (revenues)	(315)	65,867
Canada Place (Note 6)		
Revenues	4,790	
Expenses	6,376	
Net expenses before extraordinary items	1,586	
Extraordinary items (Note 7)		
Transfer of access road to City of Vancouver	9,369	
Payment to British Columbia	1,000	
Net expenses	11,955	
Net cost of operations	11,640	65,867

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Capital stock		
Contributed capital		
Balance at beginning of year	80,300	132,703
Parliamentary appropriations received during the year	2,000	13,464
	82,300	146,167
Net cost of operations	11,640	65,867
Balance at end of year	70,660	80,300

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Cash Used for Operations		
Net cost of operations	(11,640)	(65,867)
Items not requiring cash		
Depreciation	1,952	
Transfer of access roads to City of Vancouver	9,369	
Transfer of net deferred costs to operations		43,712
Decrease in accounts payable	(5,339)	(6,753)
Decrease in accounts receivable	2,243	1,512
	(3,415)	(27,396)
Cash Provided by Financing Activities		
Parliamentary appropriations from Canada	2,000	13,464
Cash Invested		
Additions to fixed assets	7,139	6,264
Decrease in cash during the year	(8,554)	(20,196)
Cash and short-term investments		
Beginning of year	8,981	29,177
End of year	427	8,981

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and objectives

Canada Harbour Place Corporation was incorporated on June 9, 1982 under the Canada Business Corporations Act. The Corporation is named as an agency Crown corporation in Part I of Schedule C of the Financial Administration Act. The only three shares issued are all held in right of Canada by the Minister of Transport, the Minister responsible for the Corporation.

The objectives of the Corporation are to act as a developer and acquire, administer and dispose of land, and manage real property for the Government of Canada in Vancouver, B.C. For this purpose it designed and constructed a facility called Canada Place which includes a cruise ship terminal, a trade and convention centre, which was formerly the Canada Pavilion at Expo 86, various commercial and public facilities, a parking lot and infrastructure for a hotel.

The total cost of the facility at Canada Place, including the Canada Pavilion for Expo 86 and the cost to convert the Pavilion to a Trade and Convention Centre, was estimated at $227.4 million of which $151.80 million was expected to be contributed by the Government, $22.8 million by the Vancouver Port Corporation in respect of the cruise ship terminal and $52.8 million from other sources.

The Responsible Minister is to recommend to the Governor in Council prior to December 31, 1988 on the continued activities of the Corporation beyond that date.

2. Significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles. The more significant accounting policies of the Corporation are as follows:

Fixed Assets

All expenditures including those for acquisition, design, construction and administration for the permanent structures at Canada Place were capitalized at the time the facility was fully developed.

Prior to the completion of the development of the facility, interest income was credited to construction in progress. Receipts from the sale of development rights, leasehold and Imax Theatre sponsorship were also deducted from the construction costs.

Depreciation is calculated on a straight-line basis based on the estimated useful lives of the assets. The building is depreciated over 40 years, while furniture, fixtures and equipment are depreciated over 20 years. Furniture, fixtures and equipment includes items which are not integrated into the building structure.

Canada Pavilion

The expenditures on the Pavilion consist of the costs to design, construct and fit out the Pavilion and to organize, operate and manage the participation of the Government of Canada as exhibitor and host nation for Expo 86, and to dismantle the Pavilion, net of related revenues and proceeds from disposal.

Income Taxes

The Corporation is exempt from any liability for income taxes.

Employee Termination Benefits

On termination of employment, employees of the Corporation are entitled to certain benefits in accordance with corporation policies. The liability for these benefits is recorded in accounts payable.

CANADA HARBOUR PLACE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

3. Fixed Assets

The fixed assets of the Corporation represent the net book value of Canada Place facility. During the year the Corporation completed construction of the facility and the costs were reclassified from construction in progress to fixed assets. Depreciation commenced in April 1987.

(a) Construction in progress

	Cumulative to March 31, 1987	1988	Cumulative to March 31, 1988
	(in thousands of dollars)		
Construction costs	95,942	1,046	96,988
Soft costs	17,375	146	17,521
Access and site purchase	14,760	7	14,767
Trade and Convention Centre conversion	11,764	5,940	17,704
Total costs	139,841	7,139	146,980
Less receipts (Note 4)	65,789		65,789
Costs, net of receipts	74,052	7,139	81,191
Less Access Roads (Note 7)		9,369	9,369
Transferred to fixed assets	74,052	(2,230)	71,822

Title to that part of the bed of Vancouver harbour on which the facility is located was transferred to the Corporation from Vancouver Port Corporation for one dollar and has been so recorded in site purchase costs.

(b) Fixed assets and depreciation

For depreciation purposes, fixed assets have been classified as follows:

	Net Cost	Accumulated Depreciation	Net
	$	$	$
Building	65,581	1,640	63,941
Furniture, fixtures and equipment	6,241	312	5,929
	71,822	1,952	69,870

4. Receipts

	(in thousands of dollars)
Lease Agreements	
Hotel Air Rights	29,838
Parking Lot	2,051
Development Agreement	
Cruise Ship Terminal	22,807
Sponsorship Agreement	
Imax Theatre	5,000
Interest Income	5,657
Restaurant	403
Other	33
	65,789

(a) Lease Agreements—Hotel Air Rights and Parking Lot

In 1983, the Corporation entered into 99 year agreement with Tokyu Canada Corporation, for the lease of air rights at Canada Place to Tokyu. The net amount under the lease for air rights and related construction costs is $29.8 million. Tokyu will also pay additional rent for its share of the common area and operating costs.

In 1986, the Corporation entered into a 20 year agreement with Citicom Ltd. to operate the parking facilities at Canada Place. Citicom paid $1 million to the Corporation at the time the agreement was signed and made monthly payments totalling $1.051 million based on varying percentages of gross parking revenues.

(b) Development agreement—Cruise Ship Terminal

The Corporation executed a development agreement with the Vancouver Port Corporation to construct a cruise ship terminal for $22.8 million in the Canada Place project.

(c) Sponsorship agreement—Imax Theatre

The Corporation entered into an agreement with Canadian National which provides CN with certain rights respecting an Imax Theatre at Canada Place. These rights are for the sponsorship of the film "Transitions" and for the theatre to be named the "CN Imax Theatre" for a period of 40 years commencing May 2, 1986. In return for these rights, CN paid the Corporation $5 million which has been allocated wholly against construction costs.

5. Canada Pavilion

	Cumulative to March 31, 1987	1988	Cumulative to March 31, 1988
	(in thousands of dollars)		
Revenues			
Sponsorship	4,350	223	4,573
Food Fair and Retail	5,002	22	5,024
	9,352	245	9,597
Expenses			
Construction and exhibitry	37,742	114	37,856
Imax Theatre	5,414	(221)	5,193
General administration	5,496	2	5,498
Cultural programs	8,433		8,433
Public affairs	4,785	13	4,798
Operations	8,995		8,995
Building management	3,222		3,222
Commissioner General	2,073	22	2,095
Royalty Fees—Expo '86	830		830
Exhibitry disposal proceeds	(1,771)		(1,771)
	75,219	(70)	75,149
Net expenses	65,867	315	65,552

6. Canada Place

The Corporation commenced building management operations in 1987. Previously the Corporation was in the building construction and conversion phase.

	(in thousands of dollars)
Revenues	
Operating and utilities recovery	2,982
Parking	1,103
Interest	327
Imax Theatre	184
Tenant administration fee	111
Restaurant	73
Miscellaneous	10
	4,790

CANADA HARBOUR PLACE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

Expenses

Operations	
Central plant and utilities	1,716
Direct operating expenses	1,343
	3,059
Administration and public relations	
Advertising and promotion	609
Salaries	255
Imax	160
Legal and professional	108
Office rental	82
Repair and maintenance	37
Communications	37
Travel	35
Promenade shops	31
Miscellaneous	11
	1,365
Depreciation	1,952
	6,376

Canada Place revenues and expenses relate to the management of Canada Place including the leasing of these facilities to various tenants. Central plant and utilities include the Hydro, natural gas, oil, labour and supplies used to supply power, water, air conditioning and heat for the facility. Direct operating expenses include salaries, insurance, security, and other items which are recoverable from the tenants.

Operating costs recoveries include amounts recovered from the Corporation's tenants for operating expenses, central plant and utilities. During the year these costs exceeded the associated recoveries by approximately $77,000. This is caused by the Corporation incurring expense for areas which it is responsible, but can not charge to tenants.

7. Extraordinary Items

(a) Transfer of access roads to City of Vancouver

In accordance with an agreement with the City of Vancouver, the ownership of the access roads to the facility was transferred at no cost to the City. The $9.4 million cost of the access roads was previously capitalized as construction in progress.

(b) Payment to British Columbia

In accordance with a lease agreement with the Province of B.C., the Corporation, for a nominal consideration of $1, transferred the administration and maintenance of the Trade and Convention Centre space in Canada Place including pre-function areas, meeting rooms and retail space for a term of 20 years with renewal options for three successive similar terms. The terms of this transfer also required payment of $1 million to the Province of B.C. This one time expense, comprising both cash and equipment, is considered an extraordinary initial operational expense and has been accounted for accordingly.

8. Commitments

The Corporation has entered into a long-term lease agreement for the Imax projection system which provides escalation at the rate of the Consumer Price Index. The minimum annual lease payment for the years 1989 to 1993 will be $177,000.

The Corporation has a lease agreement for office accommodation aggregating $189,800 for the period April 1, 1988 to September 30, 1990. The agreement also calls for pro-rata share of operating costs estimated at $44,500 for the year ending March 31, 1989.

9. Retirement Plan

The Corporation has agreed to make annual payments for long term employees to retirement plans of their choice. These benefits are equivalent to 8½% of the annual salary for each of these employees.

10. Related Party Transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Corporation enters into transactions with departments, agencies and Crown corporations in the normal course of business.

SUMMARY PAGE

CANADA LANDS COMPANY LIMITED

MANDATE

The Canada Lands Company Limited has the mandate to hold certain leases for a property in London, England and two properties on Indian reserves in Canada. It is also the shareholder in three subsidiary corporations.

BACKGROUND

Formerly the Public Works Lands Company, the corporation is not active; it transacts no business. It has three subsidiaries, Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited and Canada Lands Company (Vieux-Port de Québec) Inc.

CORPORATION DATA

HEAD OFFICE	Sir Charles Tupper Building Confederation Heights Riverside Drive Ottawa, Ontario K1A 0M2
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1956; by letters patent; reorganized under the *Canada Corporations Act*, September 19, 1977. Certificate of Continuance under the *Canada Business Corporations Act* July 7, 1981.
CHIEF EXECUTIVE OFFICER	Robert Giroux
AUDITOR	The Auditor General of Canada

FINANCIAL INFORMATION.

The corporation's financial year ends March 31. No value is assigned in its accounts to any of its assets; the accounts of its subsidiaries are reported separately and are not consolidated with those of this corporation since it is not likely to benefit from any increase in the equity of the subsidiaries.

CANADA LANDS COMPANY LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined, in accordance with generally accepted auditing standards, the balance sheet of Canada Lands Company Limited as at March 31, 1988. In my opinion, it presents fairly the financial position of the Corporation at that date in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the balance sheet have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the articles and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 17, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987	SHAREHOLDER EQUITY	1988	1987
	$	$		$	$
Investments (Notes 2(a), 2(b) and 2(c))			Capital stock (Note 2(d))		

Approved by the Board:

R. J. GIROUX
President

CANADA LANDS COMPANY LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1988

1. Authority and activities

The Canada Lands Company Limited, an agent corporation, originally named Public Works Lands Company Limited, was incorporated under the Companies Act on March 7, 1956. It was added to Schedule C to the Financial Administration Act on May 17, 1979 and listed as a parent Crown corporation on June 29, 1984 in Schedule C, Part I of the Financial Administration Act.

The Corporation has, by virtue of its letters patent of incorporation, the power to acquire, purchase, lease, hold, improve, manage, exchange, sell, turn to account or otherwise deal in or dispose of real or personal property or any interest therein. However, it has been used only to hold, in trust for other departments, certain leasehold interests in two properties in London, England, and two properties on Indian reserves in Canada. Funding for these leases is borne by other departments.

2. Significant accounting policies

(a) Investments in subsidiaries

The Corporation wholly owns the following three subsidiary corporations:

Canada Lands Company (Mirabel) Limited

Canada Lands Company (Vieux-Port de Québec) Inc.

Canada Lands Company (Le Vieux-Port de Montréal) Limited.

The shares have been acquired in consideration of services rendered.

(b) Other investments

The Corporation holds two out of the three issued shares of the Canada Museums Construction Corporation Inc. (CMCC). The third share is held by the Minister of Public Works. However, control of CMCC lies with the Minister of Public Works through a shareholders' agreement.

(c) Exclusion of subsidiaries from consolidation

The financial statements of the subsidiaries are excluded from consolidation because increases in their equity are not likely to accrue to the parent.

On January 22, 1987, the Governor General in Council declared that certain sections of the Financial Administration Act apply to the subsidiaries as if each of these corporations were a parent Crown corporation set out in Schedule C, Part I of the Act. Pursuant to this Order, these subsidiaries are required to submit their corporate plans, operating and capital budgets, summaries of the plans and budgets and annual reports in accordance with the Act. On March 24, 1988 the Governor in Council amended that approval to delete Canada Lands Company (Vieux-Port de Québec) Inc. from that requirement because it ceased operations as of March 31, 1988.

(d) Capital stock

The Corporation is authorized to issue three shares which shall not be transferred to any person other than a person approved by the Minister of Public Works. The authorized shares have been issued in consideration of services rendered and are held in trust for Her Majesty in right of Canada by the Minister of Public Works.

3. Financial statement

The Corporation has not been involved in any financial transactions. As a result, the balance sheet has nil balances and no other financial statement is presented.

4. Related party transactions

The Department of Public Works provides the Corporation, without charge, with such executive and administrative functions as are required for its operations.

5. Subsequent events

Canada Lands Company (Vieux-Port de Québec) Inc. has ceased operations effective March 31, 1988. Canada Lands Company (Mirabel) Limited has taken initial steps to wind down its operations. Administrative functions have been assumed by Department of Public Works' personnel. However, decisions have yet to be taken with respect to formal dissolution of these corporations.

SUMMARY PAGE

CANADA LANDS COMPANY (MIRABEL) LIMITED

MANDATE

Administer, pending disposition, and sell on behalf of the Crown, properties peripheral to the airport called Montreal North.

BACKGROUND

Since July 1982, the corporation has managed the lands which the Crown had acquired for the international airport at Mirabel but which were not required for the functioning of the airport. A program for the sale of all those properties has been developed and is being implemented by the corporation. As of March 23, 1988 the management of the corporation's affairs was assumed by the Department of Public Works.

CORPORATION DATA

HEAD OFFICE	9850 Belle Rivière P.O. Box 180 Mirabel, Quebec J0N 1S0
STATUS	— an agent of Her Majesty — A wholly-owned subsidiary of Canada Lands Company Limited; it has been directed by Order in Council (PC 1987-86) to report its affairs as if it is a parent Crown corporation.
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Jocelyne Ouellette
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	2.7	5.4	3.2	5.0
Obligations to the private sector	nil	nil	1.2	0.1
Obligations to Canada	nil	nil	1.3	4.3
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— budgetary, net	5.3	6.8	2.4	5.2
— non-budgetary	nil	nil	nil	nil

CANADA LANDS COMPANY (MIRABEL) LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Mirabel) Limited as at March 31, 1988 and the statements of transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, except for the situation described in Note 10 to the financial statements for which I report that the Corporation exceeded the total of the expenditures included in its corporate plan, without having obtained the proper authorizations, which is contrary to the provisions of the Financial Administration Act and of the above-mentioned agreement.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 17, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Cash	957,539	4,521,289
Accounts receivable	373,472	739,019
Due from Minister of Public Works (Note 3)	1,167,436	
Mortgage loan receivable (Note 4)	152,550	
	2,650,997	5,260,308

LIABILITIES	1988	1987
	$	$
Accounts payable	879,331	1,210,277
Deposits on sales of properties awaiting approval	568,182	2,172,072
Due to Receiver General for Canada (Note 5)	1,203,484	1,617,598
Due to Minister of Public Works (Note 3)		260,361
	2,650,997	5,260,308
SHAREHOLDER'S EQUITY		
Capital stock (Note 6)		
	2,650,997	5,260,308

Approved by the Board:

JOCELYNE OUELLETTE
Director

ROBERT LEMAY
Director

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Operating		
Wages, benefits and termination benefits	1,932,364	1,326,922
Professional services	570,629	956,446
Communications and promotion	471,468	180,822
Materials and maintenance contracts	262,833	854,988
Property appraisal	203,815	1,246,165
Vehicles and related expenses	203,163	133,346
Establishment of cadastres	185,899	766,344
General	137,996	124,316
Public utilities	106,550	105,729
Rentals	101,077	92,868
Hospitality and public relations	96,468	122,821
Office supplies	60,046	91,972
	4,332,308	6,002,739
Capital	12,753	130,360
	4,345,061	6,133,099
Agricultural investment acceleration program		
Contributions	1,853,353	720,350
Professional services and related expenses	600,141	551,555
	2,453,494	1,271,905
Operating grant related to the transfer of a property (Note 7)		250,000
Total of expenditures	6,798,555	7,655,004
Proceeds from other than the direct use of fixed assets		
Interest	338,868	298,369
Net expenditures to be funded (Note 3)	6,459,687	7,356,635
Cumulative net expenditures since April 9, 1981	60,838,511	54,378,824
Proceeds from the direct use of fixed assets		
Sales of properties (after deducting leasehold improvements reimbursed to tenants)	23,114,573	8,336,638
Rentals	487,455	1,235,097
Other	89,771	59,529
Total to be remitted (Note 5)	23,691,799	9,631,264
Cumulative direct proceeds since April 9, 1981	62,656,723	38,964,924
Excess of net expenditures over direct proceeds (excess of direct proceeds over net expenditures)		
For the year	(17,232,112)	(2,274,629)
Cumulative since April 9, 1981	(1,818,212)	15,413,900

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Proceeds from the direct use of fixed assets	23,691,799	9,631,264
Proceeds from other than the direct use of fixed assets	338,868	298,369
Remittances to the Consolidated Revenue Fund	(24,105,913)	(8,531,986)
Operating expenditures incurred for goods received or services rendered	(4,332,308)	(6,002,739)
Agricultural investment acceleration program	(2,453,494)	(1,271,905)
Operating grant related to the transfer of a property		(250,000)
	(6,861,048)	(6,126,997)
Decrease in accounts receivable	365,547	647,933
Increase (decrease) in accounts payable	(330,946)	564,951
Increase (decrease) in deposits on sales of properties awaiting approval	(1,603,890)	956,387
	(8,430,337)	(3,957,726)
Investing activities		
Mortgage loan receivable	(152,550)	
Capital expenditures carried out as agent and on behalf of the Minister of Public Works	(12,753)	(130,360)
	(165,303)	(130,360)
Financing activities		
Parliamentary appropriation less reimbursement	5,031,890	6,823,052
Increase (decrease) in cash during the year	(3,563,750)	2,734,966
Cash at beginning of the year	4,521,289	1,786,323
Cash at end of the year	957,539	4,521,289

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1988

1. Authority and activities

Canada Lands Company (Mirabel) Limited was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective July 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for administering and developing a part of the peripheral lands of Mirabel in order to ensure a normal living environment for residents of the lands while safeguarding the operations of the Mirabel International Airport. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty. On May 21, 1982, the Privy Council authorized the sale of certain properties; on February 23, 1984, it authorized the disposition of the remaining properties within the territory under its responsibility. On September 19, 1984, a moratorium suspended the sales program; the Privy Council authorized on June 11, 1985 an agricultural investment acceleration program and the resumption of sales under revised terms and conditions, approved by the Treasury Board.

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1988—*Concluded*

2. Significant accounting policies

(a) Financial statements presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rentals and sales of properties, are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Employee termination benefits

On termination of employment, certain employees of the Corporation are entitled to benefits under conditions provided for under their employment contracts. The cost of these benefits is expensed in the year in which they are earned by the employees and the liability is included in accounts payable.

(c) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation.

(d) Contributions

Financial assistance under the agricultural investment acceleration program is recorded in the expenditures of the year in which the eligible work is carried out.

(e) Sales of properties

Sales of properties are recognized when title passes to buyers and the Corporation is entitled to receive the amount of the proceeds.

(f) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions, representing its total liability, are recorded on a current basis.

3. Due from (due to) Minister of Public Works

	1988	1987
	$	$
Balance at beginning of the year	(260,361)	(793,944)
Net expenditures	6,459,687	7,356,635
	6,199,326	6,562,691
Less:		
funds drawn from Department of Public Works Vote 35 (Vote 30 in 1987) for Canada Lands Company (Mirabel) Limited	(5,292,251)	(6,823,052)
reimbursement of the unused portion of parliamentary appropriations drawn in previous years	260,361	
	(5,031,890)	(6,823,052)
Balance at end of the year	1,167,436	(260,361)

4. Mortgage loan receivable

The Corporation granted a mortgage loan of $152,550, bearing no interest, to a municipality on the sale of a property. The loan is reimbursable on the basis of nine annual instalments of $16,950 starting from April 1, 1988.

5. Due to Receiver General for Canada

	1988	1987
	$	$
Balance at beginning of the year	1,617,598	518,320
Direct proceeds	23,691,799	9,631,264
	25,309,397	10,149,584
Remittances to the Consolidated Revenue Fund	24,105,913	8,531,986
Balance at end of the year	1,203,484	1,617,598

6. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

7. Operating grant related to the transfer of a property

On July 23, 1986, the Governor in Council transferred to the Province of Quebec, at no cost and under certain conditions, the administration and control of a property for the purpose of maintaining an educational activity centre. This transfer is conditional to the payment by the Corporation to the Government of the Province of Quebec of operating grants of $250,000 in 1986-87 and of $250,000 in 1988-89.

8. Commitments

Under the agricultural investment acceleration program, the Corporation has agreed to reimburse claimants with a portion of the cost of eligible work when carried out, which amounts to approximately $1,000,000 as at March 31, 1988 ($950,000 as at March 31, 1987).

9. Contingency

Legal action has been instituted against the Corporation, the Attorney General of Canada, the Minister of Transport and the Minister of Public Works by some of the original Mirabel property owners who are asking to have the 1969 expropriation declared invalid. In this context, a number of lessees have ceased to remit their rent to the Corporation. On March 27, 1985, a protocol of understanding was entered into with representatives of the original property owners whereby the parties undertake to discontinue all litigation actions between them. This protocol was approved in principle by the Privy Council on June 11, 1985.

10. Expenditures incurred and authorized

The expenditures incurred during the year amount to $6,798,555 whereas those authorized in the corporate plan of the Corporation amount to $5,583,000, resulting in an overexpenditure of $1,215,555.

This overexpenditure is due mainly to the facts that the eligible work under the agricultural investment acceleration program was greater than expected, that benefits were granted to the employees at the termination of their employment on March 25, 1988, and that communications and promotion expenses, not foreseen in the estimates, were incurred.

11. Management of the Corporation's affairs

Since March 25, 1988, the management of the Corporation's affairs is assumed by the Department of Public Works under the terms of a specific service agreement.

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Mirabel) Limited as at March 31, 1987 and the statements of transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

I wish to bring to your attention that, until quite recently, the Board of Directors of the Corporation was composed exclusively of employees. In my view, such a situation is undesirable as it has the potential to weaken the accountability process. In this case, it did not promote a climate where operational and administrative controls were objectively exercised, at least in appearance. I note, however, that the composition of the Board was modified subsequent to the year-end to include three directors, independent of the Corporation, who constitute a majority of the Board of Directors.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
December 11, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Cash	4,521,289	1,786,323	Accounts payable	1,210,277	645,326
Accounts receivable	739,019	1,386,952	Deposits on sales of properties awaiting approval	2,172,072	1,215,685
			Due to Receiver General for Canada (Note 3)	1,617,598	518,320
			Due to Minister of Public Works (Note 4)	260,361	793,944
				5,260,308	3,173,275
			SHAREHOLDER'S EQUITY		
			Capital stock (Note 5)		
	5,260,308	3,173,275		5,260,308	3,173,275

Approved by the Board:

PIERRE HARDY
Director

CLAUDE VERMETTE
Director

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Operating		
Wages and benefits	1,326,922	2,442,246
Property appraisal	1,246,165	2,510,541
Professional services	956,446	559,278
Materials and maintenance contracts	854,988	841,159
Establishment of cadastres	766,344	917,903
Communications and promotion	180,822	288,800
Vehicles and related expenses	133,346	101,731
General	124,316	148,654
Hospitality and public relations	122,821	133,072
Public utilities	105,729	108,333
Rentals	92,868	82,674
Office supplies	91,972	96,166
	6,002,739	8,230,557
Capital	130,360	539,445
	6,133,099	8,770,002
Agricultural investment acceleration program		
Contributions	720,350	
Professional services	551,555	
	1,271,905	
Operating grant related to the transfer of a property (Note 6)	250,000	
Total of expenses	7,655,004	8,770,002
Proceeds from other than the direct use of fixed assets		
Interest	298,369	260,232
Net expenditures to be funded (Note 4)	7,356,635	8,509,770
Cumulative net expenditures since April 9, 1981	54,378,824	47,022,189
Proceeds from the direct use of fixed assets		
Sales of properties (after deducting leasehold improvements reimbursed to tenants)	8,336,638	475,796
Rentals	1,235,097	2,688,892
Other	59,529	183,193
Total to be remitted (Note 3)	9,631,264	3,347,881
Cumulative direct proceeds since April 9, 1981	38,964,924	29,333,660
Excess of net expenditures over direct proceeds (excess of direct proceeds over net expenditures)		
For the year	(2,274,629)	5,161,889
Cumulative since April 9, 1981	15,413,900	17,688,529

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Proceeds from the direct use of fixed assets	9,631,264	3,347,881
Proceeds from other than the direct use of fixed assets	298,369	260,232
Remittances to the Consolidated Revenue Fund	(8,531,986)	(5,675,818)
Operating expenditures incurred for goods received or services rendered	(6,002,739)	(8,230,557)
Agricultural investment acceleration program	(1,271,905)	
Operating grant related to the transfer of a property	(250,000)	
	(6,126,997)	(10,298,262)
Decrease (increase) in accounts receivable	647,933	(49,443)
Increase (decrease) in accounts payable	564,951	(7,314)
Increase in deposits on sales of properties awaiting approval	956,387	1,131,514
	(3,957,726)	(9,223,505)
Investing activities		
Capital expenses carried out as agent and on behalf of the Minister of Public Works	(130,360)	(539,445)
Financing activities		
Parliamentary appropriation	6,823,052	7,874,894
Increase (decrease) in cash during the year	2,734,966	(1,888,056)
Cash at beginning of the year	1,786,323	3,674,379
Cash at end of the year	4,521,289	1,786,323

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1987

1. Authority and activities

Canada Lands Company (Mirabel) Limited was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective July 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for administering and developing a part of the peripheral lands of Mirabel in order to ensure a normal living environment for residents of the lands while safeguarding the operations of the Mirabel International Airport. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty. On May 21, 1982, the Privy Council authorized the sale of certain properties; on February 23, 1984, it authorized the disposition of the remaining properties within the territory under its responsibility. On September 19, 1984, a moratorium suspended the sales program; the Privy Council authorized on June 11, 1985 an agricultural investment acceleration program and the resumption of sales under revised terms and conditions, approved by the Treasury Board.

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1987—*Concluded*

2. Significant accounting policies

(a) Financial statements presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rentals and sales of properties, are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Employee termination benefits

On termination of employment, certain employees of the Corporation are entitled to benefits under conditions provided for under their employment contracts. The cost of these benefits is expensed in the year in which they are earned by the employees and the liability is included in accounts payable.

(c) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation.

(d) Contributions

Financial assistance under the agricultural investment acceleration program is recorded in the expenditures of the year in which the eligible work is carried out.

(e) Sales of properties

Sales of properties are recognized when title passes to buyers and the Corporation is entitled to receive the amount of the proceeds.

(f) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions, representing its total liability, are recorded on a current basis.

3. Due to Receiver General for Canada

	1987	1986
	$	$
Balance at beginning of the year	518,320	2,846,257
Direct proceeds	9,631,264	3,347,881
	10,149,584	6,194,138
Remittances to the Consolidated Revenue Fund	8,531,986	5,675,818
Balance at end of the year	1,617,598	518,320

4. Due to Minister of Public Works

	1987	1986
	$	$
Balance at beginning of the year	793,944	1,428,820
Net expenditures	(7,356,635)	(8,509,770)
	(6,562,691)	(7,080,950)
Less: funds drawn from Department of Public Works Vote 30 (Vote 35 in 1986) for Canada Lands Company (Mirabel) Limited	6,823,052	8,047,000
reimbursement of unused portions of parliamentary appropriations drawn in previous years		(172,106)
	6,823,052	7,874,894
Balance at end of the year	260,361	793,944

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

6. Operating grant related to the transfer of a property

On July 23, 1986, the Governor in Council transferred to the Province of Quebec, at no cost and under certain conditions, the administration and control of a property for the purpose of maintaining an educational activity centre. This transfer is conditional to the payment by the Corporation to the Government of the Province of Quebec operating grants of $250,000 in 1986-87 and of $250,000 scheduled to be paid during 1988-89.

7. Commitments

Under the agricultural investment acceleration program, the Corporation has agreed to reimburse claimants with the costs of eligible work when carried out, which amounts to approximately $950,000 as at March 31, 1987.

8. Contingency

Legal action has been instituted against the Corporation, the Attorney General of Canada, the Minister of Transport and the Minister of Public Works by some of the original Mirabel property owners who are asking to have the 1969 expropriation declared invalid. In this context, a number of lessees have ceased to remit their rent to the Corporation. On March 27, 1985, a protocol of understanding was entered into with representatives of the original property owners whereby the parties undertake to discontinue all litigation actions between them. This protocol was approved in principle by the Privy Council on June 11, 1985.

9. Comparative figures

Certain figures for the year ended March 31, 1986 were reclassified for comparative purposes.

SUMMARY PAGE

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED

MANDATE

Promote the development of the lands of Le Vieux-Port de Montréal and develop them; administer, manage and maintain Crown property there.

BACKGROUND

Since February 1982, the corporation has managed the Crown lands at Le Vieux-Port, including lands transferred to the Crown in 1983 from Canada Ports Corporation. Planning and consultation with the public and with the other levels of government have resulted in plans for major developments on the lands. Those plans remain a significant issue for the various governments.

CORPORATION DATA

HEAD OFFICE	333 rue de la Commune ouest Montreal, Quebec H2Y 2E2
STATUS	— an agent of Her Majesty — A wholly-owned subsidiary of Canada Lands Company Limited; it has been directed by Order in Council (PC 1987-86) to report its affairs as if it were a parent Crown corporation.
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Roger Beaulieu
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	0.9	0.6	1.9	5.7
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	0.1	nil	nil
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— budgetary	3.4	3.3	5.9	31.6
— non-budgetary	nil	nil	nil	nil

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Le Vieux-Port de Montréal) Limited as at March 31, 1988 and the statements of transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Cash and temporary investments	269,802	382,388
Accounts receivable	110,411	101,741
Due from Receiver General for Canada (Note 3)		124,748
Due from Minister of Public Works (Note 4)	217,849	
Prepaid expenses	343,770	15,801
	941,832	624,678

LIABILITIES	1988	1987
	$	$
Accounts payable	920,650	408,912
Due to Receiver General for Canada (Note 3)	21,182	
Due to Minister of Public Works (Note 4)		215,766
	941,832	624,678
SHAREHOLDER'S EQUITY		
Capital stock (Note 5)		
	941,832	624,678

Approved by the Board:

ROGER L. BEAULIEU
Director

BENOÎT LEMAY
Director

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditures		
Operating		
Maintenance of property	1,197,119	850,085
Permanent personnel	872,390	629,199
Animation programs	517,557	280,157
Administration	401,779	422,090
Professional services	219,499	320,547
Communications	55,623	107,985
	3,263,967	2,610,063
Capital	1,400,524	1,139,026
Total expenditures	4,664,491	3,749,089
Proceeds from other than the direct use of fixed assets		
Income produced by animation programs		
Concessions	503,445	204,242
Parking	286,322	134,998
Other	5,815	939
	795,582	340,179
Interest, related principally to the receipt of parliamentary appropriations in advance of needs	35,294	61,071
Other		1,100
	830,876	402,350
Net expenditures to be funded (Note 4)	3,833,615	3,346,739
Cumulative net expenditures since November 26, 1981	64,415,249	60,581,634
Proceeds from the direct use of fixed assets		
Income to be remitted (Note 3)		
Parking	126,196	59,132
Rentals	107,842	85,687
Mooring and anchoring	50,569	39,258
	284,607	184,077
Cumulative direct proceeds since November 26, 1981	896,845	612,238
Excess of net expenditures over direct proceeds		
For the year	3,549,008	3,162,662
Cumulative since November 26, 1981	63,518,404	59,969,396

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Operating expenditures	(3,263,967)	(2,610,063)
Proceeds from other than the direct use of fixed assets	830,876	402,350
Proceeds from the direct use of fixed assets	284,607	184,077
Remittances to the Consolidated Revenue Fund	(138,677)	(20,030)
	(2,287,161)	(2,043,666)
Increase in accounts receivable	(8,670)	(57,741)
Increase in prepaid expenses	(327,969)	(729)
Increase (decrease) in accounts payable	511,738	(1,198,107)
	(2,112,062)	(3,300,243)
Investing activities		
Capital expenditures carried out as agent and on behalf of the Minister of Public Works	(1,400,524)	(1,139,026)
Financing activities		
Parliamentary appropriation	3,400,000	3,277,000
Cash and temporary investments		
Decrease for the year	(112,586)	(1,162,269)
Balance at beginning of the year	382,388	1,544,657
Balance at end of the year	269,802	382,388

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1988

1. Authority and activities

Canada Lands Company (Le Vieux-Port de Montréal) Limited was incorporated on November 26, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective February 1, 1982, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for developing and for promoting the development of the lands of Le Vieux-Port de Montréal, and for administering, managing and maintaining the property of Her Majesty located therein. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

2. Significant accounting policies

(a) Financial statement presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1988—*Concluded*

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation. They also include costs of demolishing structures.

(c) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under the salary administration policy of the Corporation. The cost of these benefits is recorded in the year in which they are earned by the employees. The estimated liability resulting from this policy is included in accounts payable.

(d) Retirement savings plan

The Corporation has established a group retirement savings plan under which a single trust was established with a private sector organization in order to accumulate contributions to provide a retirement income for the employees through individually registered retirement savings plans. All contributions are paid by the employees, the Corporation acting solely as an agent without incurring any liability.

3. Due from (due to) Receiver General for Canada

	1988	1987
	$	$
Balance receivable at beginning of the year	124,748	288,795
Direct proceeds	(284,607)	(184,077)
	(159,859)	104,718
Remittances to the Consolidated Revenue Fund	138,677	20,030
Balance receivable (due) at end of the year	(21,182)	124,748

4. Due from (due to) Minister of Public Works

	1988	1987
	$	$
Balance payable at beginning of the year	(215,766)	(285,505)
Net expenditures	3,833,615	3,346,739
	3,617,849	3,061,234
Less:		
funds drawn from Department of Public Works for Canada Lands Company (Le Vieux-Port de Montréal) Limited		
Vote 36 in 1988	(3,400,000)	
Vote 40 in 1987		(3,277,000)
Balance receivable (payable) at end of the year	217,849	(215,766)

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

6. Commitments

As at March 31, 1988 the commitments for the leasing of equipment and construction contracts totalled $2,408,765 ($486,117 as at March 31, 1987).

7. Comparative figures

Certain figures of the year ended March 31, 1987 were reclassified for comparison purposes.

SUMMARY PAGE

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

MANDATE

Implement a general development plan for certain lands of the Vieux-Port de Québec; administer, manage, promote and operate those lands and their developments.

BACKGROUND

Since August 1, 1981, the corporation has developed and managed the Crown lands of the Vieux-Port; for two years, ending February 27, 1986, it held, managed and directed a further parcel of Vieux-Port land and the improvements on it. In 1987-88 its functions were transferred to the Department of Public Works and the corporation ended its operations on March 31, 1988.

CORPORATION DATA

HEAD OFFICE	112 Dalhousie Street P.O. Box 95, Station B Quebec City, Quebec G1K 7A1
STATUS	—an agent of Her Majesty — A wholly-owned subsidiary of Canada Lands Company Limited; For the report period, it had been directed by Order in Council (PC 1987-86) to report its affairs as if it were a parent Crown corporation.
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Robert Giroux
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	1.7	1.8	2.0*	7.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.9	0.9	0.4	0.4
Equity of Canada	0.2	0.2	0.2	3.8
Cash from Canada in the period				
— budgetary	5.1	5.0	5.5	27.0
— non-budgetary	nil	nil	nil	nil

* Lands and improvements returned to Canada in the period had been recorded in the corporation's accounts at a value of $3.6 million.

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Vieux-Port de Québec) inc. as at March 31, 1988 and the statements of transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 15, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Cash and temporary investments	628,045	924,217
Accounts receivable (Note 3)	694,441	862,537
Due from Minister of Public Works (Note 4)	396,601	
	1,719,087	1,786,754

LIABILITIES	1988	1987
	$	$
Accounts payable	631,868	643,864
Due to Receiver General for Canada (Note 5)	883,809	657,623
Due to Minister of Public Works (Note 4)		281,857
	1,515,677	1,583,344
SHAREHOLDER'S EQUITY		
Capital stock (Note 6)		
Contributed surplus	178,250	178,250
Retained earnings	25,160	25,160
	1,719,087	1,786,754

Approved by the Board:

J. G. HÉBERT
Director

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Operating		
Administration, finance and property	3,717,624	3,246,178
Public affairs and animation (Note 7)	842,419	1,170,751
Management's office	292,388	293,641
	4,852,431	4,710,570
Capital	80,433	704,453
	4,932,864	5,415,023
Operating grant related to the disposal of part of the lands (Note 8)	1,423,000	
Total of expenditures	6,355,864	5,415,023
Proceeds from other than the direct use of fixed assets		
Animation		302,612
Interest, related principally to the receipt of parliamentary appropriations in advance of needs	112,350	88,120
Other	4,056	3,373
	116,406	394,105
Net expenditures to be funded (Note 4)	6,239,458	5,020,918
Cumulative net expenditures since April 9, 1981	106,012,206	99,772,748
Proceeds from the direct use of fixed assets		
Sales of parts of the lands	1,521,000	
Rentals	778,679	778,088
Total to be remitted (Note 5)	2,299,679	778,088
Cumulative direct proceeds since April 9, 1981	4,812,606	2,512,927
Excess of net expenditures over direct proceeds		
For the year	3,939,779	4,242,830
Cumulative since April 9, 1981	101,199,600	97,259,821

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Operating expenditures	(4,852,431)	(4,710,570)
Operating grant related to the disposal of part of the lands	(1,423,000)	
Proceeds from the direct use of fixed assets	2,299,679	778,088
Proceeds from other than the direct use of fixed assets	116,406	394,105
Remittances to the Consolidated Revenue Fund	(2,073,493)	
	(5,932,839)	(3,538,377)
Increase (decrease) in accounts receivable	168,096	(77,679)
Decrease in accounts payable	(11,996)	(632,356)
	(5,776,739)	(4,248,412)
Investing activities		
Capital expenditures carried out as agent and on behalf of the Minister of Public Works	(80,433)	(704,453)
Financing activities		
Parliamentary appropriations	5,561,000	4,797,615
Cash and temporary investments		
Decrease for the year	(296,172)	(155,250)
Balance at beginning of the year	924,217	1,079,467
Balance at end of the year	628,045	924,217

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 1988

1. Authority and activities

Canada Lands Company (Vieux-Port de Québec) inc. was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective August 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for the implementation of a general development plan for the lands of the Vieux-Port de Québec under its jurisdiction and for administering, managing, promoting and operating such lands and their developments. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty. On May 26, 1988, by order of the Governor General in Council, the Minister of Public Works was authorized to terminate the said agreement.

From February 9, 1984 to February 27, 1986, the Corporation was responsible for its own account for the management, charge and direction of a parcel of land together with the improvements thereon which had been transferred to it, subject to certain limiting conditions, by order of the Governor General in Council on February 9, 1984. This property was retroceded on February 27, 1986.

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 1988—*Continued*

2. Significant accounting policies

(a) Financial statements presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation. They also include costs of demolishing structures.

(c) Fixed assets and depreciation

Fixed assets transferred free of charge from Canada on February 9, 1984 were recorded at their current value at the date of transfer, with the offset being credited to contributed surplus. Depreciation was calculated under the straight line method using a rate of 2.5% per annum based on the estimated useful life for the main structure of the building.

These were retroceded free of charge to Canada on February 27, 1986. The retrocession of these fixed assets was recorded at their net book value.

(d) Sales of parts of the lands

Sales of parts of the lands under the jurisdiction of the Corporation are recognized when title passes to buyers and the Corporation is entitled to receive the amount of the proceeds.

3. Accounts receivable

The accounts receivable include the following amounts:

	1988	1987
	$	$
Public services organization	466,430	471,929
Others	228,011	215,608
Canada Ports Corporation		175,000
	694,441	862,537

The amount receivable from the public services organization is for specific work carried out by the Corporation during the year 1982-83. The related cost is recoverable upon the signing of a protocol by the Corporation, the Canada Ports Corporation and the organization. The protocol, not yet signed, provides for the transfer of certain privileges from the Corporation and the Canada Ports Corporation. The work is completed for all practical purposes. The Corporation has not yet decided to transfer the privileges requested by the organization. It is possible that the Corporation may not recover the related cost which would have to be accounted for as a capital expenditure.

4. Due from (due to) Minister of Public Works

	1988	1987
	$	$
Balance at beginning of the year	(281,857)	(505,160)
Net expenditures	6,239,458	5,020,918
	5,957,601	4,515,758
Less: funds drawn from Department of Public Works vote for Canada Lands Company (Vieux-Port de Québec) inc.		
Vote 40 in 1987-88	5,124,000	
Vote 35 in 1986-87	437,000	4,514,000
Vote 40 in 1985-86		283,615
	5,561,000	4,797,615
Balance at end of the year	396,601	(281,857)

5. Due to (from) Receiver General for Canada

	1988	1987
	$	$
Balance at beginning of the year	657,623	(120,465)
Direct proceeds	2,299,679	778,088
	2,957,302	657,623
Remittances to the Consolidated Revenue Fund	2,073,493	
Balance at end of the year	883,809	657,623

6. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada and which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

7. Public affairs and animation

Animation expenditures include the payment of an operating grant of $214,765 and the reimbursement of operating expenses amounting to $220,788 to a private sector organization responsible for the animation program on the site of the Vieux-Port de Québec for the summer of 1987 and also the payment of an operating grant of $250,000 to this organization for the animation program on the site of the Vieux-Port de Québec for the summer of 1988. The animation program for the summer of 1986 was administered by the Corporation.

8. Operating grant related to the disposal of part of the lands

On December 23, 1987, the Corporation transferred to the Canada Ports Corporation a certain part of the lands administered by the Corporation and, as compensation for future operating deficits of the site transferred, has paid $1,423,000 as an operating grant.

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 1988—*Concluded*

9. Contingencies

The Corporation and the corporation Québec 1534-1984 signed a protocol of general understanding determining the rights and obligations of each party for the staging in 1984 of a festive event and for the use of the site and of the equipment under the jurisdiction of the Corporation. Under the terms of the agreement, the Corporation has not granted the right to use the totality of the site, reserving for itself some premises that it might rent for commercial purposes. Leases were signed but, because of poor attendance, several were modified, cancelled or abandoned. The Corporation has received claims arising from those leases and from other activities, for a total of approximately $4 million, and more may be received. Management is of the opinion that these claims will not result in any significant financial responsibility for the Corporation.

10. Management of the Corporation's affairs

The Governor in Council authorized the Minister of Public Works, by order dated May 26, 1988, to terminate the Agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, whereby the Corporation was given the responsibility for implementing the general development plan of the Vieux-Port de Québec. Since April 1st, 1988, the management of the Corporation's affairs is assumed by the Department of Public Works.

SUMMARY PAGE

CANADA MORTGAGE AND HOUSING CORPORATION

MANDATE

To promote the construction of new houses, the repair and modernization of existing houses and the improvement of housing and living conditions.

BACKGROUND

Established in 1946, the corporation acts as the government's agent in the provision of grants, contributions and subsidies for the advancement of housing and community development. It conducts research and provides policy advice to government; it administers the Mortgage Insurance Fund, the prime purpose of which is to ensure an adequate supply of mortgage funds for housing, and it lends to groups and individuals for housing purposes and invests in housing-related projects.

CORPORATION DATA

HEAD OFFICE	682 Montreal Road Ottawa, Ontario K1A 0P7
STATUS	—Schedule III, Part I —an agent of Her Majesty, except when s.14 of its Act applies.
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1946; by the *Central Mortgage and Housing Corporation Act* (R.S.C. 1985, c. C-7).
CHIEF EXECUTIVE OFFICER	George D. Anderson
CHAIRMAN	Robert E. Jarvis, Q.C.
AUDITOR	Deloitte Haskins & Sells

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986 (restated)	1985	1984
At the end of the year				
Total Assets	9,540	9,805	10,051	10,277
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	9,271	9,514	9,802	9,990
Equity of Canada	50	50	50	50
Cash from Canada in the year				
—budgetary	1,473	1,355	1,656	1,728
—non-budgetary	270	222	293	374

CANADA MORTGAGE AND HOUSING CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The Management of the Corporation is responsible for establishing and maintaining a system of books, records, internal controls and management practices to provide reasonable assurance that: reliable financial information is produced; the assets of the Corporation are safeguarded and controlled; the transactions of the Corporation are in accordance with the relevant legislation, regulations and by-laws of the Corporation; the resources of the Corporation are managed efficiently and economically and the operations of the Corporation are carried out effectively.

Management is also responsible for the integrity and objectivity of the financial statements. The accompanying financial statements of the Corporation as at December 31, 1987 were prepared by Management in accordance with the accounting policies, consistently applied, as described in the notes to the financial statements. The financial information contained elsewhere in this Annual Report is consistent with that in the financial statements.

The Board of Directors is responsible for ensuring that Management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee which includes a majority of members who are not officers of the Corporation. The Committee meets from time to time with Management, internal audit staff and the independent external auditor to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditor and has submitted its report to the Board of Directors. The Board of Directors has reviewed and approved the financial statements.

The financial statements have been examined by the auditor, Robert D. Hepburn, C.A. of the firm Deloitte Haskins & Sells and his reports offer an independent opinion on the financial statements to the Minister responsible for Canada Mortgage and Housing Corporation.

G.D. Anderson
President and Chief Executive Officer

G.A. Duncan
Senior Vice-President Corporate Resources

FINANCIAL STATEMENTS DECEMBER 31, 1987

Canada Mortgage and Housing Corporation was incorporated as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

Corporate Account

Financing housing and community improvement through the making of loans and investments under specific conditions at interest rates normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada.

Minister's Account

Making certain payments or incurring expenses in the process of delivering housing programs on behalf of the Government of Canada. These payments and expenses include grants, contributions, subsidies, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development, and specified administrative costs. The funding for these activities is provided for in Main and Supplementary Estimates which are tabled in Parliament. Parliamentary approval is by way of the Appropriations Act together with Statutory Authorities which authorize the responsible Minister to reimburse the Corporation for the specified payments and expenses for the fiscal year concerned.

Funds Administered

Administering certain Insurance and Guarantee Funds on behalf of the Government of Canada. The Mortgage Insurance Fund is the chief instrument for establishing a framework of confidence for mortgage lending by private institutions. This instrument facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages, and thereby increasing the access to housing by Canadians.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

AUDITOR'S REPORT

TO THE HONOURABLE STEWART D. McINNES, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

I have examined the balance sheet of Canada Mortgage and Housing Corporation, Corporate Account as at December 31, 1987, and the statements of operations and reserve fund, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and procedures as I considered necessary in the circumstances.

In my opinion, these financial statements, present fairly the financial position of the Corporation as at December 31, 1987, and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in accounting for pension costs and obligations as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements were, in all significant respects, in accordance with the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act, the by-laws of the Corporation and any directives given to the Corporation.

Robert D. Hepburn, C.A.
of the firm Deloitte Haskins & Sells

Ottawa, Canada
February 23, 1988

CORPORATE ACCOUNT

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987		1986	
Loans and investments—Schedule				
Market housing	1,720,999		1,890,335	
Social housing	6,471,701		6,497,463	
Housing support	1,277,165	9,469,865	1,352,168	9,739,966
Accounts Receivable				
The Minister	33,033		26,301	
Other	10,920	43,953	11,587	37,888
Deferred Income Taxes		6,147		7,691
Business Premises, Office Furniture and Equipment, at cost	42,173		39,030	
Accumulated depreciation	26,999	15,174	24,309	14,721
Other Assets		4,978		4,959
		9,540,117		9,805,225

LIABILITIES	1987		1986	
Borrowings from the Government of Canada		9,270,625		9,513,779
Cheques Issued in Excess of Funds on Deposit		111,883		149,998
Accounts Payable and Accrued Liabilities				
The Receiver General for Canada	41,291		30,472	
Funds administered	13,565		3,675	
Other	52,753	107,609	57,301	91,448
		9,490,117		9,755,225
CAPITAL AND RESERVE FUND				
Capital				
Authorized and fully paid by the Government of Canada	25,000		25,000	
Reserve Fund	25,000	50,000	25,000	50,000
		9,540,117		9,805,225

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

STATEMENT OF OPERATIONS AND RESERVE FUND FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987		1986	
Market Housing				
Interest earned	160,567		176,772	
Gain (Loss) on disposal of real estate	3,519		(27)	
	164,086		176,745	
Interest expense	146,524	17,562	159,501	17,244
Social Housing				
Interest earned	582,273		585,456	
Gain on disposal of real estate	2,811		4,528	
	585,084		589,984	
Interest expense	549,892	35,192	551,618	38,366
Housing Support				
Interest earned	112,706		122,141	
Gain on disposal of land assembly projects	32,241		9,535	
Gain (Loss) on disposal of real estate	(1,322)		738	
Writedown of real estate	(8,869)			
	134,756		132,414	
Interest expense	103,881	30,875	113,017	19,397
Other Interest Income		5,443		8,597
Margin on Financing Operations		89,072		83,604
Services to Others		2,387		8,057
		91,459		91,661
Administrative Expenses		24,201		43,243
Income before Income Taxes		67,258		48,418
Income Taxes				
—Current	30,678		24,343	
—Deferred	1,544	32,222	(492)	23,851
Net Income		35,036		24,567
Reserve Fund, beginning of year		25,000		25,000
		60,036		49,567
Transferred to the Receiver General for Canada		35,036		24,567
Reserve Fund, end of year		25,000		25,000

See accompanying notes.

CORPORATE ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Cash Generated by Operations		
Income before income taxes	67,258	48,418
Add: net change in accrued interest	813	5,520
depreciation and amortization	2,643	2,393
writedown of real estate	8,869	
	79,583	56,331
Repayments of loans and investments	517,835	453,686
Borrowings from the Government of Canada	269,900	222,100
Increase in accounts payable to Funds administered	9,890	2,789
Other		9,836
	877,208	744,742
Cash Applied to Operations		
Additions to loans and investments	259,700	244,108
Repayment of borrowings from the Government of Canada	510,771	468,606
Increase in accounts receivable from the Minister	6,732	13,113
Paid to Receiver General for Canada		
—Federal income taxes	30,295	25,284
—Excess in reserve fund	24,567	33,895
—Other	33	111
Additions to business premises, office furniture and equipment	3,143	3,091
Other	3,852	
	839,093	788,208
Increase (Decrease) in Cash	38,115	(43,466)

See accompanying notes.

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. Significant Accounting Policies

In the Corporate Account, the Corporation follows generally accepted accounting principles. The financial statements of the Mortgage Insurance Fund and the other Insurance and Guarantee Funds are not consolidated with these financial statements. The principal accounting policies followed by the Corporation are:

(a) Loans

Loans are capitalized as funds are advanced. Where loans contain forgiveness clauses, such forgiveness is recorded and recovered from the Minister when the loans are advanced. Loans under certain programs give rise to interest rate losses which are recoverable from the Minister. No provisions are made for possible losses on loans. Losses on insured loans are recoverable from the Mortgage Insurance Fund while property acquired upon default of uninsured loans is subject to loss recovery as described under Real Estate. Other losses on uninsured loans are recoverable from the Minister.

(b) Federal-Provincial Agreements

Loans and investments are made under various cost-sharing agreements with the provinces and territories to encourage development of rental housing, land assembly, co-operative housing, rural and native housing and housing rehabilitation.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Continued*

Only the Corporation's share of costs plus capitalized interest are reflected in these statements. The Corporation's share of subsidies and losses related to these agreements are recovered from the Minister. Gains on the sale of land assembly are recognized as income in the Corporate Account. In accounting for federal-provincial loans and investments, the Corporation relies, in the majority of instances, on information provided by the provinces and territories.

(c) Real Estate

Real estate includes vacant land and properties acquired directly by the Corporation, or through the Government of Canada at no cost, or through default on uninsured loans. All real estate is recorded at cost which includes acquisition costs and any modernization and improvement costs.
Holding costs on real estate acquired directly by the Corporation are capitalized up to appraised values after which the costs are expensed in the Corporate Account. Net gains and losses on the disposal of these properties are recorded in the Corporate Account.
Holding costs on real estate acquired through the Government of Canada at no cost, or through default on uninsured loans, are capitalized. Net gains and losses on the disposal of these properties are paid to or recovered from the Minister.
All net operating losses on real estate are recovered from the Minister.

(d) Depreciation

Depreciation of real estate is recorded on a straight line basis over the expected useful life of the properties.
Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis.

(e) Pension Costs and Obligations

The cost of pension benefits earned by employees is determined using the projected benefit method prorated on service and is charged to administrative expense as services are rendered. This cost is actuarially computed using Management's best estimate assumptions of the pension plan expected investment yields, salary escalations, mortality of members, terminations and the ages at which members will retire. Adjustments arising from plan amendments, experience gains and losses and changes in assumptions are amortized over the expected average remaining service life of the employee group.

(f) Reserve Fund

Income or loss after income taxes is transferred to the Reserve Fund which is limited by an Order-in-Council to $25 million. Any excess over this amount is transferred to the credit of the Receiver General for Canada.

(g) Interest Income and Expense

Interest income and expense are accounted for on the accrual basis.

2. Change in Accounting Policy

The Corporation has adopted the new recommendations of the Canadian Institute of Chartered Accountants on accounting for pension costs and obligations on a prospective basis effective January 1, 1987.

Under this policy all adjustments arising from experience gains and losses, changes in assumptions and plan amendments are amortized over the expected average remaining service life of the employee group. Previously, the Corporation recognized such adjustments in the year in which they were determined by actuarial valuation.

The net difference between the actuarially determined pension obligation at January 1, 1987 and the pension obligation previously recognized is being amortized over the expected average remaining service life of the employee group.

If this change had not been made, net income for the year would have increased by $1.3 million.

3. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada under the provisions of Section 22 of the Canada Mortgage and Housing Corporation Act and Sections 40 and 55 of the National Housing Act to finance loans and investments. The borrowings are evidenced by debentures or other indebtedness, which bear interest at varying rates and are repayable over periods not in excess of 50 years.

4. Contingent Liabilities

In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. At December 31, 1987, most of the claims outstanding are not expected to have a result which would be significant in relation to the financial position of the Corporation. However, during 1982 a large number of legal actions, which total approximately $48 million at December 31, 1987, were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation. The Corporation does not admit liability in these cases and, until the actions have been heard by the courts, it is impossible to determine if there is a potential liability in this respect and thus no provision for possible loss arising from these legal actions is included in these financial statements. Should costs arise as a result of these actions they would be expensed in the year when the costs are incurred.

5. Interest Loss Recoveries

The Corporation was authorized by the Government of Canada to approve certain loans and investments at a negative interest margin and to recover this loss from the Government. The interest loss recovered is included in interest earnings. The recoveries by program are as follows:

	1987	1986
	(in millions of dollars)	
Market Housing	64.6	63.8
Social Housing	18.8	18.7
Housing Support	1.2	1.2

6. Services to Others

The major components of services to others are inspections and administration of mortgages for third parties.

7. Pension Plan

The Corporation maintains a compulsory contributory defined benefit pension plan for all regular employees who satisfy certain eligibility conditions. The plan provides pensions based on the highest annual average salaries of any six-year period multiplied by the number of years of credited service.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

The Corporation's funding policy is to contribute the amount required to provide for current benefits attributed to service and for unfunded pension plan liabilities over periods permitted by regulatory authorities.

Based on the actuarial valuation prepared as of January 1, 1987 using Management's best estimate assumptions the status of the plan as at December 31, 1987 is as follows:

	(in millions of dollars)
Projected value of accrued pension benefits	377.3
Net assets available for benefits	370.2
Unfunded pension fund liability	7.1
Amounts to be recovered from the Mortgage Insurance Fund and the Minister's Account	5.0
Corporation's share	2.1

The Corporation's share of the unfunded liability is included in Accounts Payable—Other.

The cost of pension benefits charged to administrative expense, including amounts paid to government pension plans, current service costs and amortization of the difference between the actuarial obligation at January 1, 1987 and that previously recognized was $9.9 million (1986—$9.0 million).

8. Administrative Expenses

Total administrative expenses of the Corporation for the year ended December 31, 1987 amounted to $173.6 million (1986—$178.5 million). These administrative expenses have been allocated to the Corporate Account, Minister's Account and Funds Administered.

9. Commitments for Loans and Investments

Commitments outstanding for loans and investments amounted to $405 million at December 31, 1987 (1986—$435 million).

10. Commitments for Leases

Minimum future commitments for buildings under long-term leases for the next five years will approximate $10 million per annum.

11. Comparative Figures

The 1986 comparative figures have been reclassified to conform to the 1987 statement presentation.

CORPORATE ACCOUNT

SCHEDULE OF LOANS AND INVESTMENTS
DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Market Housing		
Loans	1,650,826	1,813,615
Federal-provincial agreements		
Loans	53,476	61,155
Real estate		
Investments in housing projects		1,314
Land	16,697	14,251
	16,697	15,565
	1,720,999	1,890,335
Social Housing		
Loans	2,367,601	2,432,853
Federal-provincial agreements		
Loans	2,698,997	2,707,817
Investments in housing projects	1,385,694	1,322,964
	4,084,691	4,030,781
Real estate		
Investments in housing projects	18,242	32,660
Land	1,167	1,169
	19,409	33,829
	6,471,701	6,497,463
Housing Support		
Loans	1,167,027	1,247,728
Federal-provincial agreements		
Loans	64,788	49,873
Land assembly projects	35,639	34,719
	100,427	84,592
Real estate		
Land	9,711	19,848
	1,277,165	1,352,168
Total	9,469,865	9,739,966

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

MINISTER'S ACCOUNT

AUDITOR'S REPORT

TO THE HONOURABLE STEWART D. McINNES, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

I have examined the Canada Mortgage and Housing Corporation, Minister's Account—Statement of Expenditures and Recoveries for the year ended December 31, 1987. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditures for and recoveries from the Minister for the year then ended in accordance with the accounting policy described in Note 1 to this financial statement applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, the transactions in the Minister's Account that have come to my notice during my examination of the financial statement were, in all significant respects, in accordance with the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act, the by-laws of the Corporation and any directives given to the Corporation.

Robert D. Hepburn, C.A.
of the firm Deloitte Haskins & Sells

Ottawa, Canada
February 23, 1988

MINISTER'S ACCOUNT

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 1987

1. Significant Accounting Policy

   Expenditures made on behalf of the Minister responsible for the Corporation are recorded as recoverable when disbursed. No accruals are made at December 31, 1987 in this account. The year-end for the Government of Canada is March 31, 1988, at which time accruals will be recorded in accordance with Treasury Board Guidelines and reported in the Public Accounts of Canada.

2. Contingent Liabilities

   In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. During 1982, a large number of legal actions, which total approximately $48 million at December 31, 1987, were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation. The Corporation does not admit liability in this respect and it is unclear whether costs, if any, arising from these actions could be charged to the Government of Canada. Thus, no provision for possible loss arising from these legal actions is included in the accompanying statement of account. Should costs arise as a result of these actions they would be expensed in the year when the costs are incurred.

3. Administrative Expenses

   The administrative expenses charged to the Minister by the Corporation for the year ended December 31, 1987 amounted to $83.4 million (1986—$62.6 million).

MINISTER'S ACCOUNT

STATEMENT OF EXPENDITURES AND RECOVERIES
YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Expenditures		
Market Housing	77,355	62,990
Social Housing	1,309,299	1,228,578
Housing Support	9,646	13,974
Administrative Expenses	83,357	62,622
Total	1,479,657	1,368,164
Accounts Receivable from the Minister, beginning of year	26,301	13,188
	1,505,958	1,381,352
Recoveries	1,472,925	1,355,051
Accounts Receivable from the Minister, end of year	33,033	26,301

See accompanying notes.

FUNDS ADMINISTERED

AUDITOR'S REPORT

TO THE HONOURABLE STEWART D. McINNES, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

I have examined the balance sheets of the Funds Administered by Canada Mortgage and Housing Corporation: Mortgage Insurance Fund, Home Improvement Loan Insurance Fund and Rental Guarantee Fund as at December 31, 1987, and the related statements of operations and deficit or surplus, and of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and procedures as I considered necessary in the circumstances.

In my opinion, these financial statements, present fairly the financial position of these funds as at December 31, 1987, and the results of operations and changes in financial position for the year then ended in accordance with generally accepted accounting principles applied,except for the change in accounting as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, the transactions that have come to my notice during my examination of these financial statements were, in all significant respects, in accordance with the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act, the by-laws of the Corporation and any directives given to the Corporation.

Robert D. Hepburn, C.A.
of the firm Deloitte Haskins & Sells

Ottawa, Canada
February 23, 1988

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987		1986		LIABILITIES	1987	1986
Accounts Receivable							
Canada Mortgage and Housing Corporation	13,413		3,553		Accounts Payable and Accrued Liabilities	11,128	11,188
Other	7,847	21,260	5,547	9,100	Provision for Loss on Claims	170,047	263,192
Investments in Securities		304,282		141,187	Unearned Premiums	456,450	395,587
Mortgages		72,226		79,298	Premium Deficiency	190,767	262,043
Real Estate, at cost	347,825		465,563			828,392	932,010
Provision for revaluation	175,711	172,114	196,421	269,142	Deficit	258,510	433,283
		569,882		498,727		569,882	498,727

See accompanying notes.

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

STATEMENT OF OPERATIONS AND DEFICIT
YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Revenue		
Earned premiums	103,075	81,663
Application fees	20,869	25,135
Interest	28,034	12,643
	151,978	119,441
Expenses		
Insurance issuance	40,537	39,913
Loss on claims	7,944	86,939
	48,481	126,852
Adjustment to Premium Deficiency	(71,276)	(54,067)
Income before Recovery of Losses	174,773	46,656
Recovery of Losses		248,000
Net Income	174,773	294,656
Deficit, beginning of year	433,283	727,939
Deficit, end of year	258,510	433,283

See accompanying notes.

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Cash Generated by Operations		
Premiums	163,938	156,821
Application fees	20,869	25,135
Interest received	25,046	12,109
Claims paid	(175,892)	(213,535)
Proceeds from real estate sales	198,750	212,485
Administrative costs	(65,679)	(62,102)
Other	5,923	20,379
	172,955	151,292
Cash Applied to Investment Activities		
Investment in securities	(163,095)	(141,187)
	(163,095)	(141,187)
Cash Applied to Financing Activities		
Borrowings from the Government of Canada		8,000
Repayment of borrowings		(15,500)
		(7,500)
Increase in Accounts Receivable from Canada Mortgage and Housing Corporation	9,860	2,605

See accompanying notes.

FUNDS ADMINISTERED
HOME IMPROVEMENT LOAN INSURANCE FUND

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986	SURPLUS	1987	1986
Cash and Investment in Securities	940	1,318	Surplus	946	1,339
Accounts Receivable from Canada Mortgage and Housing Corporation	1	16			
Mortgages	5	5			
	946	1,339		946	1,339

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED
HOME IMPROVEMENT LOAN INSURANCE FUND

STATEMENT OF OPERATIONS AND SURPLUS
YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Revenue		
Interest	107	111
Other	21	51
Total Revenue	128	162
Expenses		
Claims and administrative charges	21	14
Net Income	107	148
Surplus, beginning of year	1,339	1,191
Assets returned to the Government of Canada	500	
Surplus, end of year	946	1,339

See accompanying notes.

FUNDS ADMINISTERED
RENTAL GUARANTEE FUND

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987		1986		LIABILITIES	1987	1986
Cash and Investment in Securities		2,782		3,514	Accrued Liabilities	18	96
Accounts Receivable from Canada Mortgage and Housing Corporation		151		106	Surplus	10,615	11,224
Real Estate, at cost	11,491		11,457				
Provision for loss	3,791	7,700	3,757	7,700			
		10,633		11,320		10,633	11,320

See accompanying notes.

FUNDS ADMINISTERED
RENTAL GUARANTEE FUND

STATEMENT OF OPERATIONS AND SURPLUS
YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Revenue		
Interest	297	305
Other	628	493
Total Revenue	925	798
Expenses		
Provision for loss on real estate	34	571
Net Income	891	227
Surplus, beginning of year	11,224	10,997
Assets returned to the Government of Canada	1,500	
Surplus, end of year	10,615	11,224

See accompanying notes.

FUNDS ADMINISTERED

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. Significant Accounting Policies

The principal accounting policies followed by the Corporation in administering the Insurance and Guarantee Funds on behalf of the Government of Canada are:

(a) Premiums

Premiums are deferred and are taken into income over the life of the related policies. Premiums earned in a year reflect the amount of risk in that year as determined by the valuation actuary. The determination is based upon factors prescribed by the Department of Insurance Canada.

(b) Application Fees

Application fees for insurance are recognized as income when received.

CANADA MORTGAGE AND HOUSING CORPORATION—*Concluded*

FUNDS ADMINISTERED

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

(c) Issuance Costs

Issuance costs are expensed as incurred.

(d) Premium Deficiency

Annually, the Corporation compares the amount of its unearned premiums by line of business to the discounted costs of claims that have not yet occurred on insurance policies in force. Whenever it is determined that the unearned premiums on a line of business are inadequate to meet the expected net costs of future claims, a premium deficiency is established. The premium deficiency is taken into income on the same basis as the related unearned premiums.

(e) Real Estate

Real estate acquired upon the payment of a claim resulting from a loan default is valued at net realizable value. Cost is comprised of the unpaid loan balance plus interest accrued to the date of acquisition together with acquisition and capital improvement expenditures. Net realizable value is calculated as the current appraised value of the property, as determined by the Corporation, less the discounted value of estimated holding and disposal costs. Depreciation is not recorded on the real estate.

(f) Provision for Loss on Claims

This provision represents the estimated loss on claims in process of payment and the estimated loss on loans, where defaults have occurred, but for which a claim has not yet been received by the Corporation.

(g) Interest Income and Expense

Interest income and expense are recorded on the accrual basis.

(h) Mortgages

Mortgages are shown net of a provision for losses.

(i) Income Tax

The Insurance and Guarantee Funds are not subject to the provisions of the Income Tax Act, Canada.

2. Change in Accounting Policy—Mortgage Insurance Fund

The Corporation has adopted the new recommendations of the Canadian Institute of Chartered Accountants on accounting for pension costs and obligations on a prospective basis effective January 1, 1987.

Under this policy all adjustments arising from experience gains and losses, changes in assumptions and plan amendments are amortized over the expected average remaining service life of the employee group. Previously, the Corporation recognized such adjustments in the year in which they were determined by actuarial valuation.

The net difference between the actuarially determined pension obligation at January 1, 1987 and the pension obligation previously recognized is being amortized over the expected average remaining service life of the employee group.

If this change had not been made, administrative expenses charged to the Mortgage Insurance Fund would have decreased by $2.1 million.

3. Borrowings from the Government of Canada—Mortgage Insurance Fund

The Corporation may borrow from the Government of Canada, on behalf of the Fund, under provisions of Section 9 of the National Housing Act in order to meet the Fund's obligations. Borrowing arrangements pursuant to an Order-in-Council dated August 8, 1984 authorize interest free borrowings secured by promissory notes due on demand to a maximum of $400 million.

4. Actuarial Valuation—Mortgage Insurance Fund

At September 30, 1987, an actuarial study of the Fund undertaken by the Corporation during the year disclosed that the Fund continues to be insufficient to pay all future claims in respect of business in force. The deficit as at September 30, 1987 was estimated to be $251.7 million (September 30, 1986—$454.3 million).

5. Recovery of Losses—Mortgage Insurance Fund

The Corporation has received partial reimbursement for losses on the Assisted Home Ownership and Assisted Rental Programs. The Corporation continues to pursue with the Government of Canada avenues for eliminating the remaining losses.

6. Insurance in Force—Mortgage Insurance Fund

At December 31, 1987, the insurance policies in force totalled approximately $41.7 billion (1986—$39.3 billion).

7. Mortgage-Backed Securities—Mortgage Insurance Fund

This program, which commenced January 1, 1987, is accounted for and consolidated in the Mortgage Insurance Fund. Mortgage-Backed Securities underwritten in 1987 amounted to $456 million. Operations of this program resulted in a deficit of $413 thousand at December 31, 1987.

8. Home Improvement Loan Insurance and Rental Guarantee Funds

The Home Improvement Loan Insurance and Rental Guarantee Programs are no longer active.

9. Administrative Expenses—Funds Administered

The administrative expenses allocated to the Funds by the Corporation for the year ended December 31, 1987 amounted to $66.0 million (1986—$67.3 million).

10. Comparative Figures

The 1986 comparative figures have been reclassified to conform to the 1987 statement presentation.

SUMMARY PAGE

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

MANDATE

To construct in the National Capital Region the National Gallery of Canada, the Canadian Museum of Civilization, (formerly called The National Museum of Man) and any other museum as the Governor in Council may direct.

BACKGROUND

The new National Gallery came into public use in June 1988. The Museum of Civilization is scheduled for completion in 1989. To March 31, 1988, the government had allocated a total of $409.0 million for these construction projects for the period to March 31, 1990. Some of this money will be disbursed by other agencies (National Museums of Canada, National Capital Commission and the Department of Public Works). Unless the Governor-in-Council directs otherwise, the corporation shall be wound up after these projects have been completed.

CORPORATION DATA

HEAD OFFICE	55 Murray Street P.O. Box 395, Station A Ottawa, Ontario K1N 5M3
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1982; by letters patent (No. 0132114) under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Robert Giroux
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	249.9	173.2	100.3	50.1
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	226.1	157.4	91.3	44.8
Cash from Canada in the period				
— budgetary	68.8	66.0	46.5	31.5
— non-budgetary	nil	nil	nil	nil

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Board of Directors of the Canada Museums Construction Corporation Inc. is responsible for the financial statements and the integrity and objectivity of data contained therein. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgement.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that assets are safeguarded and controlled and that transactions are in accordance with Part XII of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

The Board of Directors appoints the Audit Committee which is composed of three directors, two of whom are not employees of the Corporation. The Audit Committee meets at least annually to review and advise the Board of Directors with respect to the financial statements and the auditor's report thereon. The Audit Committee also oversees the internal audit activities of the Corporation and performs such other functions as are assigned to it.

The Corporation's external auditor, the Auditor General of Canada, examines the financial statements and reports to the Minister of Public Works who is responsible for the Canada Museums Construction Corporation Inc.

R. Plourde
Treasurer and Comptroller

R.J. Giroux
Chairman and Chief Executive Officer

AUDITOR'S REPORT

THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Museums Construction Corporation Inc. as at March 31, 1988 and the statement of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Cash	2,843	1,011
Short-term deposits		3,478
Accounts receivable	7,255	549
Construction in progress (Schedule)	239,784	168,138
	249,882	173,176

LIABILITIES	1988	1987
Accounts payable and accrued liabilities	14,281	7,776
Contractors' holdbacks payable	9,504	8,053
	23,785	15,829
SHAREHOLDERS' EQUITY		
Capital stock (Note 3)		
Contributed capital (Note 4)	226,097	157,347
	249,882	173,176

Approved by the Board:

R. J. GIROUX
Chairman and Chief Executive Officer

JEAN PIGOTT
Director

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Operating activities		
Accounts receivable	(6,706)	(433)
Construction in progress (Schedule)	(71,646)	(72,181)
Accounts payable and accrued liabilities	6,505	2,327
Contractors' holdbacks payable	1,451	4,599
Cash used in operating activities	(70,396)	(65,688)
Financing activities		
Contributed capital (Note 4)	68,750	66,000
Cash provided by financing activities	68,750	66,000
Increase (decrease) in cash	(1,646)	312
Cash and short-term deposits		
Beginning of year	4,489	4,177
End of year	2,843	4,489

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and activities

The Corporation was incorporated on June 21, 1982 under the Canada Business Corporations Act as an agent of Her Majesty pursuant to the Government Companies Operations Act, and was named as a parent Crown corporation on February 7, 1985 in Schedule C, Part I of the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a parent Crown corporation. On May 16, 1985 one-third was transferred from the Minister of Communications to the Minister of Public Works, the Responsible Minister with whom the control of the Corporation lies.

The business of the Corporation is limited to construction, in the National Capital Region, of buildings for the National Gallery of Canada (NGC), the Canadian Museum of Civilization (CMC) (previously known as National Museum of Man) and any other national museum which the Governor in Council may direct, including the acquisition, control, administration and disposal of land required for the construction. Unless otherwise directed by the Governor in Council, the Corporation shall be wound up after completion of the museum construction projects.

(a) Funding

In September 1981, the Government allocated $185 million for the two projects. This was revised in November 1983 to $191.45 million and subsequent additional increases were approved by Treasury Board as follows:

- October 1985 increase of $69.54 million
- January 1987 increase of $46.79 million
- July 1987 increase of $0.75 million
- November 1987 increase of $4.5 million

bringing the total of funds allocated for construction of the museums to $313.03 million for the period to March 31, 1990 as follows:

	NGC	CMC	Total
	(in millions of dollars)		
Construction	117.84	149.28	267.12
Architects and consultants	13.81	19.55	33.36
	131.65	168.83	300.48
Administration expenses	6.28	6.27	12.55
	137.93	175.10	313.03

In January 1987, Treasury Board approved the establishment of a special reserve of $142.8 million to provide the required funding to March 31, 1990 for all agencies (Department of Public Works, National Museums of Canada, National Capital Commission and Canada Museums Construction Corporation) involved in completing the Canadian Museum of Civilization. The reserve is to cover all incremental costs associated with completing the Museum, including construction, fit-up, exhibit development and initial operating costs of the Museum. Treasury Board also approved a project level of $168.8 million to complete construction of the Museum. Any further cost increases are to be absorbed within the reserve and/or from approved funds within the portfolios of the Ministers of Public Works and of Communications.

(b) Construction

In February 1983, the Government approved the construction sites and architects and, in November 1983 the building concepts, construction schedule, and funding requirements for each museum. No provision was made for the cost of the sites. Major portions of the sites for the two museums are federally owned with the legal title to the lands currently belonging to the National Capital Commission. In keeping with the intent of the projects, which includes the eventual transfer of the completed buildings to Her Majesty in right of Canada, the Commission disclaims title to the construction in progress. In June 1986 Governor in Council approval was obtained to transfer the lands owned by the Commission to the Department of Public Works through a land exchange. The transfer has been delayed pending the redrafting of the Order-in-Council in order to reflect certain changes to the legal descriptions of the sites. Negotiations by Public Works and the National Capital Commission to acquire parts of the sites that are not federally owned are underway.

(c) Authority for Canada Museum Construction Corporation to act as agent for National Museums of Canada

On February 25, 1988, Treasury Board gave approval to amend the contract authority for NMC in Part II of the Treasury Board Contracts Directive to include the following: "The NMC may, without the approval of the Treasury Board, enter into or amend a competitive construction contract related to the fit-up requirements for integration into the base building for the Canadian Museum of Civilization and the National Gallery of Canada provided the total amount payable under each contract does not exceed $2.5 million and any amendments thereof do not exceed $250,000. This authority is only valid for requirements where the CMCC is used as the contracting agent for the NMC."

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

(d) Fit-up and Exhibit development

On June 26, 1987, Treasury Board gave preliminary project approval for fit-up and exhibit development of the Canadian Museum of Civilization at an estimated cost of $75.3 million to March 31, 1990 and expenditure authority of $60 million. The Treasury Board has assigned responsibility for the fit-up and exhibition development to the National Museums of Canada (NMC), Canadian Museum of Civilization (CMC).

An agreement in principle has been reached between NMC and CMCC for the Corporation to provide certain services related to the design, supply and installation of elements of the exhibition development and fit-up work in conjunction with the Department of Public Works. This service is being provided by the Corporation on a cost recovery basis.

The Corporation is providing project management services on a cost recovery basis and is directing the work of the consultant designers and construction managers under an arrangement with the NMC for the NGC fit-up program.

2. Significant accounting policies

(a) Basis of accounting

These financial statements account for the costs incurred by the Corporation in the construction of the museums. They do not account for costs incurred by the National Capital Commission for sites or by the National Museums of Canada for accommodation planning and fit-ups.

(b) Capitalization

All expenditures, including those for site evaluation, design, construction and administration, will be capitalized until the museums are completed. Interest, management fees and other income are credited to construction in progress. Costs are allocated directly to each museum when they can be specifically identified. All other costs are allocated equally to the two museums.

3. Capital stock

The Corporation is authorized to issue three shares with a nominal value of $1 which shall not be transferred without the approval of the Governor in Council.

4. Contributed capital

During the year funding of $68.75 million was provided through Vote 20 of the Department of Public Works for the expenditures of the Corporation (1987—$66 million, Vote 20 of the Department of Public Works).

	1988	1987
	(in thousands of dollars)	
Opening balance	157,347	91,347
Funds provided during the year	68,750	66,000
Ending balance	226,097	157,347

5. Pension plan

The Corporation has instituted, with a private sector organization, a contributory pension plan covering all its regular employees. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions represent its total liability and are recognized in the accounts on a current basis. Pension costs for the plan amounted to $78,392 for the year ended March 31, 1988 (1987—$69,850).

6. Contractual obligations

As at March 31, 1988, commitments for construction and related costs amounted to approximately $43.7 million as follows:

	(in thousands of dollars)
National Gallery of Canada	7,598
Canadian Museum of Civilization	36,088
	43,686

7. Lease commitment

The Corporation has renewed its lease agreement until March 31, 1989, for office space. Under the terms of the lease the Corporation is responsible for payment of operating expenses and taxes to the lessor and the amount of future minimum annual rental payments for 1988-89 is $267,847.

8. Contingencies and claims

(a) Claims have been made against the Corporation totalling approximately $12 million for additional fees and other costs. The final outcome of these claims is not determinable and accordingly these items are not reflected in the accounts. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

The Corporation has given notice to its architects of possible claims under professional liability insurance policies. These claims are under review. To date no actions have been taken by its architects or insurers and no provision for amounts to be recovered has been made in the financial statements.

(b) The City of Hull is seeking building permit fees from the Corporation in the amount between $480,000 and $720,000 relating to the construction of Canadian Museum of Civilization. It is anticipated that payment for permit fees will be resolved on behalf of the Corporation by the Department of Public Works and accordingly no provision has been made in these financial statements.

(c) As of March 31, 1988, grants in lieu of taxes for the sites and construction of the two Museums amounted to approximately $5.0 million. Management is of the opinion that the payment of grants in lieu of taxes, will be resolved on behalf of the Corporation by the Department of Public Works. Therefore, the Corporation has not recorded the liability nor the expense in its accounts.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

9. Related party transactions

(a) Under arrangements with the Department of Public Works, National Museums of Canada and National Capital Commission, the Corporation receives or provides various services. The following summarizes the transactions:

	Account receivable (payable) March 31, 1987	Amount billed to (from) during 1988	Amount (received) paid during 1988	Account receivable (payable) March 31, 1988
	(in thousands of dollars)			
Department of Public Works				
Technical and engineering support services	(36)	(251)	206	(81)
Public utilities for NGC		265		265
National Museums of Canada				
Rideau Street Chapel in NGC	296	1,524	(665)	1,155
Public space fit-up in NGC		3,681	(2,208)	1,473
Imax/Omnimax Theatre in CMC		1,990	(205)	1,785
Public space fit-up in CMC		823	(39)	784
National Capital Commission				
Landscaping of NGC and CMC	233	3,607	(2,305)	1,535

(b) Under an agreement relating to landscaping of both museums with the National Capital Commission, the Corporation is to be reimbursed for 65% of the expenditures incurred to a maximum of $7 million.

10. Administration expenditures

The Corporation incurred the following administration expenditures which have been allocated equally to each museum on the schedule of construction in progress:

	1988	1987
	(in thousands of dollars)	
Salaries and employee benefits	1,119	1,246
Office accommodation	348	702
Technical and engineering support	251	108
Professional and special services	113	115
Office furniture and equipment, net of proceeds from disposal	70	(7)
Communications	55	47
Travel and transportation	45	21
Utilities, material and supplies	35	44
Public information	31	19
Rental of equipment	25	76
Other	17	15
	2,109	2,386

11. Comparative figures

Certain comparative figures have been reclassified to conform to the current year presentation.

12. Subsequent event

The National Gallery of Canada was officially opened on May 21, 1988.

SCHEDULE OF CONSTRUCTION IN PROGRESS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	National Gallery of Canada			Canadian Museum of Civilization			Total		
	Cumulative to March 31, 1987	1988	Cumulative to March 31, 1988	Cumulative to March 31, 1987	1988	Cumulative to March 31, 1988	Cumulative to March 31, 1987	1988	Cumulative to March 31, 1988
Site evaluation	108		108	108		108	216		216
Architects and consultants	10,429	2,203	12,632	14,871	4,053	18,924	25,300	6,256	31,556
Construction managers	4,211	1,033	5,244	3,507	1,565	5,072	7,718	2,598	10,316
Landscaping	359	3,874	4,233		1,675	1,675	359	5,549	5,908
Other construction costs	85,711	22,584	108,295	39,147	36,633	75,780	124,858	59,217	184,075
	100,818	29,694	130,512	57,633	43,926	101,559	158,451	73,620	232,071
Administration (Note 10)	5,937	1,054	6,991	5,937	1,055	6,992	11,874	2,109	13,983
	106,755	30,748	137,503	63,570	44,981	108,551	170,325	75,729	246,054
Less: funding by NCC for landscaping	233	2,518	2,751		1,089	1,089	233	3,607	3,840
interest income	977	238	1,215	977	238	1,215	1,954	476	2,430
	1,210	2,756	3,966	977	1,327	2,304	2,187	4,083	6,270
	105,545	27,992	133,537	62,593	43,654	106,247	168,138	71,646	239,784

SUMMARY PAGE

CANADA PORTS CORPORATION

MANDATE

Planning and coordinating the development of the 15 ports and harbours, previously administered by the National Harbours Board, to achieve the objectives of the national ports policy and support Canadian international trade objectives, as well as other social and economic objectives. The corporation is also responsible for the direct administration, management and control of the ports and harbours not granted local port corporation status.

BACKGROUND

The corporation was established in 1983 with responsibility for the 15 ports and harbours across Canada that previously fell under the jurisdiction of the National Harbours Board. Subsequently, local port corporations were established at Montreal and Vancouver (in July 1983), at Halifax, Quebec and Prince Rupert (in June 1984), at St. John's (in June 1985), and at Saint John (in December 1986). These corporations are now operating with a high degree of local autonomy.

CORPORATION DATA

HEAD OFFICE	99 Metcalfe Street Ottawa, Ontario K1A 0N6
STATUS	—Schedule III, Part II —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1983; pursuant to the *National Harbours Board Act* (R.S.C. 1970, N-8, s. 3); reconstituted by the *Canada Ports Corporation Act* (R.S.C. 1985, c. C-9).
CHIEF EXECUTIVE OFFICER	Jean Michel Tessier
CHAIRMAN	The Honourable Ronald Huntington, P.C.
AUDITOR	Coopers & Lybrand

FINANCIAL SUMMARY* ($ million) The financial year is the calendar year.

	1987	1986 (restated)	1985 (restated)	1984 (restated)
At the end of the year				
Total Assets*	95.4	100.4	231.6	246.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	1.6**	19.5	85.0	85.1
Equity of Canada	88.7	67.5	93.1	106.9
Cash from Canada in the year				
—budgetary***	2.1	13.0	14.1	35.0
—non-budgetary	nil	nil	2.6	4.9

* Assets and related liabilities of this corporation have been transferred to new local port corporations.

** In 1987, $17.8 million loan principal owed to Canada was forgiven. That amount and related interest forgiven was added to the corporation's contributed capital.

*** Takes no account of payments to Canada: 1987, dividend, $1.0 million and, 1986, special contributions to Canada, $26.7 million.

CANADA PORTS CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Canada Ports Corporation as at December 31, 1987 and the statements of income, surplus, contributed capital and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Coopers & Lybrand
Chartered Accountants

Ottawa, Canada
February 19, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Cash	351	225
Investments (Note 3)	26,715	27,864
Accounts receivable	2,303	2,252
Due from Canada	1,940	458
Materials and supplies	338	352
	31,647	31,151
Investments (Note 3)	18,293	18,225
Investment in Ridley Terminals Inc. (Note 4)	7,465	11,459
Fixed assets (Note 6)	38,009	39,528
	95,414	100,363

LIABILITIES	1987	1986
Current		
Accounts payable and accrued liabilities (Note 7)	3,268	6,158
Grants in lieu of municipal taxes	542	491
	3,810	6,649
Accrued employee benefits	1,392	1,303
Loans from Canada (Note 8)	1,487	24,893
	2,879	26,196
EQUITY OF CANADA		
Contributed capital	73,638	55,896
Contribution to Canada (Note 10)		(5,589)
Surplus	15,087	17,211
	88,725	67,518
	95,414	100,363

On behalf of the Board:

THE HONOURABLE A.R. HUNTINGTON
Chairman

JEAN MICHEL TESSIER
President and Chief Executive Officer

CANADA PORTS CORPORATION—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Revenue from operations	13,331	14,959
Operating and administrative expenses—Net	10,677	11,510
Depreciation	2,822	2,877
Grants in lieu of municipal taxes	1,202	1,255
	14,701	15,642
Net loss from operations	(1,370)	(683)
Investment income	4,368	5,149
Interest expense	(123)	(128)
Net income before the undernoted items	2,875	4,338
Net loss of a port established as a local port corporation (Note 11)		(988)
Share in loss of Ridley Terminals Inc. (Note 4)	(3,994)	(5,090)
Net loss	(1,119)	(1,740)

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Balance at beginning of the year	55,896	130,734
Contributed capital transferred to a local port corporation (Note 11)		(79,209)
Forgiveness of non-interest bearing loans and accrued interest (Note 8)	23,331	4,371
Contribution to Canada (Note 10)	(5,589)	
Balance at end of the year	73,638	55,896

STATEMENT OF SURPLUS (DEFICIT)
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Balance at beginning of the year		
As previously reported	16,889	(57,966)
Adjustment of prior year's share in loss of Ridley Terminals Inc. (Note 4)	322	322
As restated	17,211	(57,644)
Deficit transferred to a local port corporation (Note 11)		76,595
Net loss	(1,119)	(1,740)
Dividend to Canada	(1,005)	
Balance at end of the year	15,087	17,211

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Operating Activities		
Net loss	(1,119)	(1,740)
Items not affecting cash		
Depreciation	2,822	5,483
Share in loss of Ridley Terminals Inc.	3,994	5,090
Other	95	127
Increase in operating components of working capital	(4,358)	(2,727)
Cash provided by operating activities	1,434	6,233
Financing Activities		
Capital grants	2,144	12,993
Loans from Canada	(75)	(5,524)
Contribution to Canada		(26,694)
Dividend to Canada	(1,005)	
Other		(175)
Cash provided (required) by financing activities	1,064	(19,400)
Investing Activities		
Additions to fixed assets	3,517	16,379
Proceeds on disposal of fixed assets	4	(187)
Cash required by investing activities	3,521	16,192
Decrease in cash and short-term investments	(1,023)	(29,359)
Cash and short-term investments at beginning of the year	28,089	62,381
Cash and short-term investments transferred to a local port corporation (Note 11)		(4,933)
Cash and short-term investments at end of the year	27,066	28,089

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. Canada Ports Corporation Act

   Canada Ports Corporation is established under the Canada Ports Corporation Act. The Act provides for the establishment of local port corporations to manage and operate selected ports. The Corporation is named in Part II of Schedule C of the Financial Administration Act and is exempt from income tax.

2. Significant accounting policies

   (a) Financial statements

   The financial statements of the Corporation include the accounts of all the ports and other facilities under its administration. The activities of the local port corporations are excluded from the financial statements from the date of their establishment.

   (b) Investments

   The investments are shown at amortized cost whereby premiums or discounts from par value are amortized over the periods to maturity.

   (c) Investment in Ridley Terminals Inc.

   The investment in Ridley Terminals Inc. is accounted for on the equity basis.

   (d) Fixed assets

   Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Continued*

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(e) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(f) Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as for workers' compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(g) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

3. Investments

Investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. As at December 31, 1987, and 1986, the market value of the current investments approximates their amortized cost. At December 31, 1987, the market value of the long-term investments is $20,248,000 ($22,050,000 in 1986).

4. Investment in Ridley Terminals Inc.

Ridley Terminals Inc. ("RTI") was incorporated on December 18, 1981, under the Canada Business Corporations Act for the purpose of constructing and operating coal terminal facilities on Ridley Island in Prince Rupert, British Columbia. RTI is exempt from income taxes.

RTI's throughput revenue is currently dependent upon the production of two coal producers. The coal producer who currently ships the larger tonnage through RTI's facilities has entered into a price arbitration process with its customers. The results of this arbitration process could have a significant economic impact on the coal producer, which in turn could affect the relations of RTI with this customer. The current carrying value of RTI's terminal facility is dependent on a viable level of coal throughput from its customers.

At December 31, 1987, the Corporation had acquired, at a cost of $23,021,400, 90% of the issued common shares ($900) and 100% of the Class A preference shares ($23,020,500) of RTI. As of that date, Fednav Limited had acquired, at a cost of $23,020,600, 10% of the issued common shares ($100) and 100% of the Class B preference shares ($23,020,500) of RTI.

The Corporation's investment in RTI is accounted for on the equity basis. Application of this method in years in which RTI has a deficit requires that the Corporation recognize a share of the results of operations of RTI equal to its participation in the total equity of RTI which, at December 31, 1987, was 50%. In years in which RTI has retained earnings, the Corporation's share of the results of operations will be proportionate to its shareholding in common shares, after recognizing the dividend requirements of the two classes of preference shares.

During the year, RTI has negotiated a reduction of $644,000 in the property tax assessments for 1985. The Corporation's deficit balance at January 1, 1986, has been adjusted accordingly by $322,000 representing the Corporation's 50% share of the amount received.

The investment in Ridley Terminals Inc. is composed of:

	1987	1986
	(in thousands of dollars)	
Balance at beginning of the year	11,459	16,549
Share in loss	(3,994)	(5,090)
Balance at end of the year	7,465	11,459

A summary of the balance sheet of RTI as at December 31, 1987 as reported in its audited financial statements shows:

	1987	1986
	(in thousands of dollars)	
Assets		
Current	1,786	4,285
Fixed	219,245	224,792
Other	75	83
	221,106	229,160
Liabilities		
Current	1,387	1,225
Long-term debt	203,608	203,835
	204,995	205,060
Equity	16,111	24,100
	221,106	229,160

RTI has two long-term financing agreements with a major Canadian bank as follows:

(a) A construction credit loan agreement which is guaranteed unconditionally by Canada and is further secured by a $250,000,000 subordinate fixed and floating charge collateral demand debenture. On July 1, 1985, all borrowings converted to a fifteen year term loan with specified semi-annual repayments commencing July 31, 1991 through January 31, 2000. Interest on any bank loan is at the bank's prime rate, payable monthly. The Bankers' Acceptance fee is currently ½% per annum.

(b) A revolving credit loan agreement which provides an $80,000,000 credit facility for advances on a revolving basis until June 30, 1989 at which time all borrowings will convert to a term loan repayable in specified semi-annual instalments commencing July 31, 1989 through January 31, 1992. Interest on the bank loans is at the bank's prime rate plus ¼% per annum, payable monthly. The Bankers' Acceptance fee is currently ¾% per annum.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Continued*

This agreement is secured by a $350,000,000 first fixed and floating charge collateral demand debenture with the terminal facility as security and an assignment of the lease from the Prince Rupert Port Corporation.

As at December 31, 1987, drawings under these agreements were as follows:

	1987	1986
	(in thousands of dollars)	
(a) Construction credit loan agreement		
Bankers' acceptances, net of unamortized interest charges	198,625	197,940
(b) Revolving credit loan agreement—		
Bank loans	1,000	1,900
Bankers' acceptances, net of unamortized interest charges	3,983	3,995
	4,983	5,895
	203,608	203,835

Based on the amounts borrowed under the credit facilities as at December 31, 1987, annual principal repayments over the next five years amount to $625,000 in 1989, $1,625,000 in 1990, $6,862,500 in 1991 and $10,850,000 in 1992.

The Class A preference shares carry a fixed cumulative dividend at a rate of 18% per annum on their stated value. The Class B preference shares carry a fixed cumulative dividend at a rate sufficient to net 20% after tax per annum on their stated value. The annual dividend of 20% on the Class B preference shares is a net sum after deducting an amount equal to the prevailing aggregate federal and provincial corporate income and profits taxes applicable to the dividend.

Holders of the Class A and B preference shares are entitled to interest at the respective dividend rates in the event that dividends accrued are not paid. Unpaid interest compounds annually at the same respective rates. Interest has accrued since April 30, 1982. The preference shares are redeemable at any time at their stated value plus accrued dividends and unpaid interest thereon. Preference dividends and related interest in arrears at December 31, 1987, calculated at tax rates prevailing as at that date with respect to the Class B shares amount to:

	1987	1986
	(in thousands of dollars)	
Class A preference shares held by Canada Ports Corporation	27,835	19,745
Class B preference shares held by Fednav Limited	65,847	46,567
	93,682	66,312

The results of operations of RTI for the year ended December 31, 1987, in comparison with the year ended December 31, 1986, are as follows:

	1987	1986
	(in thousands of dollars)	
Revenue from operations	27,625	28,793
Operating and administrative expenses	11,736	12,408
Depreciation	6,530	6,594
Interest expense	17,348	19,971
	35,614	38,973
Net loss	(7,989)	(10,180)

5. Debentures of Saint John Harbour Bridge Authority

The Saint John Harbour Bridge Authority ("the Authority") is indebted in the amount of $14,041,000 (1986—$14,153,000) to the Corporation which in turn is indebted to Canada in the same amount, in accordance with the provisions of Vote L106B, Appropriation Act No. 7, 1967, 1967-68, c. 8. The interest and repayment terms of the parliamentary advances to the Corporation are identical to those of the debentures of the Authority. Under the terms of the agreement between Canada and the Authority, Canada has, in effect, guaranteed the repayment of both principal and interest on the debentures. Accordingly, the debentures received have been offset against the advances and loans payable to Canada such that they are not reflected as an asset and a liability on the balance sheet. Interest income and expense of $964,000 (1986—$971,000) have been similarly offset and do not appear in the statement of income.

On July 9, 1981, Treasury Board agreed to the transfer of the responsibility for the administration of the indebtedness of the Authority as well as the equivalent loan payable to Canada from the accounts of the Corporation to those of Transport Canada. As at December 31, 1987, Transport Canada has not completed the transfer.

6. Fixed assets

(a) Summary

		1987			1986
	Depreciation rates	Cost	Accumulated depreciation	Net	Net
	%	(in thousands of dollars)			
Land		4,419		4,419	5,591
Dredging	2.5-6.7	9,475	5,363	4,112	4,229
Berthing structures	2.5-10	34,261	16,258	18,003	17,293
Buildings	2.5-10	15,763	11,709	4,054	3,929
Utilities	3.3-10	2,741	1,210	1,531	1,602
Roads and surfaces	2.5-10	2,220	1,515	705	433
Machinery and equipment	5-100	18,659	14,450	4,209	5,042
Office furniture and equipment	20	2,590	2,270	320	412
Works under construction		656		656	997
		90,784	52,775	38,009	39,528

(b) Capital grants

During the year, the Corporation received capital grants totalling $2,144,000 (1986—$12,993,000) towards the construction of capital projects.

(c) Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $476,000, of which most will be expended in the year ending December 31, 1988.

7. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are deferred revenues for $144,000 (1986—$192,000) and current portion of long-term liabilities for $75,000 (1986—$70,000).

CANADA PORTS CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

8. Loans from Canada

	1987	1986
	(in thousands of dollars)	
Loans bearing interest at 6.44% and 9.09% repayable in blended annual instalments of principal and interest of $193,000 and maturing on December 31, 2000	1,562	1,632
Less: current portion	(75)	(70)
	1,487	1,562
Non-interest bearing loans with indefinite due date		17,841
Accrued interest on loans not due and payable		5,490
	1,487	24,893

During the year, the non-interest bearing loans and the related accrued interest in the amount of $23,331,000 were forgiven by Canada. This amount has been credited to Contributed Capital.

In 1986, deferred interest of $4,371,000 on loans for the construction of terminal facilities at the Port of Saint John was forgiven and was treated as Contributed Capital.

Principal repayment requirements over the next five years amount to $75,000 in 1988, $81,000 in 1989, $87,000 in 1990, $93,000 in 1991 and $100,000 in 1992.

9. Contingencies

Claims aggregating approximately $1,131,000 in respect of lawsuits, guarantees, employee agreements, damages allegedly suffered on the Corporation's property and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of the Corporation, the final outcome of such claims should not result in any material financial liability.

10. Contribution to Canada

Payments from excess cash made in 1986 to Canada and treated as Contribution to Canada in the amount of $5,589,000 have been reclassified to Contributed Capital.

11. Local port corporation

At the closing of business on December 31, 1986, the Port of Saint John, New Brunswick was established as a local port corporation under the name of Saint John Port Corporation. In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred to Saint John Port Corporation on that date at their carrying value in the accounts of the Corporation.

The statement of income of the Corporation includes the results of operations of the Port of Saint John for the year ended December 31, 1986.

SUMMARY PAGE

CANADA POST CORPORATION

MANDATE

To operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of Canadians.

BACKGROUND

The *Canada Post Corporation Act* requires the corporation to fulfill its mandate while "improving and extending its products and services," having regard to "the need to conduct its operations on a self-sustaining financial basis." The corporation is also called upon to manage its human resources "in a manner that will both attain the objects of the corporation and ensure the commitment and dedication of its employees." Canada pays subsidies to the corporation in support of the publishing industry, for Northern parcel mails, parliamentary free mail, and blind persons' free mail. The actual operating subsidy today is about 1 per cent of the corporation's operating expenses.

CORPORATION DATA

HEAD OFFICE	Sir Alexander Campbell Building Confederation Heights Ottawa, Ontario K1A 0B1
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Harvie Andre, P.C., M.P.
DEPARTMENT	Consumer and Corporate Affairs
YEAR AND MEANS OF INCORPORATION	1981; by the *Canada Post Corporation Act* (R.S.C. 1985, c. C-10), proclaimed October 16, 1981.
CHIEF EXECUTIVE OFFICER	Donald H. Lander
CHAIRMAN	Sylvain Cloutier
AUDITOR	Maheu Noiseux and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	2,574	2,629	2,451	2,370
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	1,612	1,598	1,576	1,602
Cash from Canada in the period				
— budgetary*	191	232	184	347
— non-budgetary	nil	nil	nil	nil

* Budgetary amounts do not include payments for cultural and special mails.

CANADA POST CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The Board of Directors is responsible for the financial statements and all other information presented in this annual report in accordance with the Financial Administration Act and regulations. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgement.

Management has developed and maintains books of account, records, financial and management control and information systems and management practices. These are designed to provide reasonable assurance as to the reliability of financial information, that assets are safeguarded and controlled, and that transactions are in accordance with the Financial Administration Act and regulations as well as the Canada Post Corporation Act and by-laws of the Corporation. Internal audits are conducted to assess these systems and practices.

The Board of Directors ensures that management fulfills its responsibilities for financial reporting and internal control through the Audit Committee which is composed of five directors, four of whom are not employees of the Corporation. The Audit Committee meets at least annually to review and advise the Board of Directors with respect to the financial statements and the auditors' annual report. The Audit Committee also oversees the internal audit activities of the Corporation and performs such other functions as are assigned to it.

The Corporation's external auditors, the Auditor General of Canada and Maheu Noiseux, examine the financial statements and report to the Minister responsible for Canada Post Corporation.

AUDITORS' REPORT

TO THE MINISTER RESPONSIBLE FOR CANADA POST CORPORATION

We have examined the balance sheet of Canada Post Corporation as at March 31, 1988 and the statements of equity of Canada, operations and extraordinary restructuring costs and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Post Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Maheu Noiseux
Chartered Accountants

Ottawa, Canada
June 8, 1988

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1988	1987
Current		
Cash	551,893	608,248
Accounts receivable		
Government of Canada	9,759	5,534
Foreign postal administrations	32,423	78,829
Other	13,518	10,298
Prepaid expenses	46,343	37,833
	653,936	740,742
Fixed (Notes 3 and 8a)		
Land, buildings and equipment	2,031,954	1,913,668
Less: accumulated depreciation	503,740	412,829
	1,528,214	1,500,839
Other		
Deferred employee termination benefits	391,844	386,939
National Postal Museum (Note 4)	1	1
	391,845	386,940
	2,573,995	2,628,521

LIABILITIES AND EQUITY OF CANADA	1988	1987
Current liabilities		
Accounts payable and accrued liabilities		
Government of Canada	102,504	140,020
Foreign postal administrations	9,784	6,408
Other	88,849	98,610
Salaries and benefits	135,615	183,186
Deferred revenues	160,106	145,973
Outstanding money orders	64,597	61,362
Deposits	8,578	7,683
	570,033	643,242
Employee termination benefits (Note 5)	391,844	386,939
EQUITY OF CANADA		
Contributed capital	1,943,425	1,739,388
Accumulated unfunded losses from operations	(110,063)	(102,300)
Accumulated extraordinary restructuring costs, recoverable in future postal rates	(221,244)	(38,748)
	1,612,118	1,598,340
	2,573,995	2,628,521

Contingent liabilities (Note 6)

Approved by the Board:

SYLVAIN CLOUTIER
Chairman of the Board

DANIEL J. SCANLAN
Chairman, Audit Committee

CANADA POST CORPORATION—*Continued*

STATEMENT OF EQUITY OF CANADA
YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Contributed capital		
At beginning of year	1,739,388	1,678,218
Parliamentary appropriations for capital, extraordinary restructuring costs and special purposes (Note 8a)	204,037	61,170
At end of year	1,943,425	1,739,388
Accumulated unfunded losses from operations		
At beginning of year	102,300	102,300
Loss from operations and amortization of extraordinary restructuring costs	37,763	128,981
Less: government funding (Note 8c)	30,000	128,981
At end of year	110,063	102,300
Accumulated extraordinary restructuring costs, recoverable in future postal rates		
At beginning of year	38,748	
Additions during the year (Note 7)	190,246	38,748
Less: amortization for the year	7,750	
At end of year	221,244	38,748
Equity of Canada	1,612,118	1,598,340

STATEMENT OF OPERATIONS AND EXTRAORDINARY RESTRUCTURING COSTS
YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Revenues		
Postage	2,671,961	2,500,129
Payments on behalf of postal users (Note 8b)	251,593	254,093
Other	214,998	215,834
	3,138,552	2,970,056
Expenses		
Salaries and benefits	2,268,485	2,243,224
Transportation	331,854	317,979
Accommodation	187,585	191,170
Depreciation	92,925	85,690
Other	287,716	260,974
	3,168,565	3,099,037
Loss from operations	30,013	128,981
Amortization of extraordinary restructuring costs	7,750	
Loss from operations and amortization or extraordinary restructuring costs	37,763	128,981
Extraordinary restructuring costs, recoverable in future postal rates (Note 7)	190,246	38,748

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Cash from operations		
Loss from operations	(30,013)	(128,981)
Items not requiring cash		
Depreciation	92,925	85,690
Loss on disposal of fixed assets	46	4,369
	62,958	(38,922)
Government funding	30,000	128,981
Changes in non-cash working capital items		
Accounts receivable	38,961	3,915
Accounts payable and accrued liabilities	(43,901)	71,089
Deferred revenues	14,133	12,467
Outstanding money orders	3,235	2,145
Other	(55,186)	37,624
	50,200	217,299
Cash for extraordinary restructuring		
Extraordinary restructuring costs, recoverable in future postal rates	(190,246)	(38,748)
Cash from financing		
Parliamentary appropriations for capital, extraordinary restructuring costs and special purposes	204,037	61,170
Cash invested		
Land and building acquisitions	(41,569)	(42,185)
Equipment acquisitions	(79,365)	(72,828)
	(120,934)	(115,013)
Parliamentary appropriation for special purposes	106	502
Proceeds on disposal of fixed assets	482	2,030
	(120,346)	(112,481)
Cash increase (decrease)	(56,355)	127,240
Cash at beginning of year	608,248	481,008
Cash at end of year	551,893	608,248
Represented by		
Cash	483,180	549,997
Money order funds in trust	68,713	58,251

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Incorporation

The Corporation was established by the Canada Post Corporation Act on October 16, 1981 to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada. The Corporation is a Crown corporation included in Part I of Schedule C to the Financial Administration Act and is an agent of Her Majesty. The Corporation is exempt from income taxes.

The Canada Post Corporation Act provided that all the property, assets, rights, obligations and liabilities of the Post Office Department be transferred to the Corporation from the Government of Canada.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. A summary of the significant accounting policies of the Corporation follows:

(a) Rate regulation

The Canada Post Corporation Act provides that the Corporation may make regulations prescribing rates of postage that

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

are fair and reasonable so as to provide revenue together with any revenue from other sources, sufficient to defray the costs incurred by the Corporation in the conduct of its operations. The Corporation is required to publish each proposed regulation for interested persons to make representations to the Minister responsible for the Corporation, who thereafter submits the regulation to the Governor in Council for consideration and subsequent approval or refusal.

With the approval of the Governor in Council, as rate regulator, the Corporation may include certain costs in its future operating cost base for purposes of establishing postal rates at that time. Such costs are amortized and recovered in future postal rates on the basis specified by the rate regulator.

(b) Fixed assets and depreciation

Land, buildings and equipment transferred from the Government of Canada on October 16, 1981 were recorded at their fair value at that date, determined as follows:

Land	— Market value based on existing use
Buildings	— Depreciated replacement cost
Plant equipment, vehicles, and sales counter and office furniture and equipment	— Depreciated replacement cost or original cost less estimated depreciation

The market value of land and the depreciated replacement cost of buildings transferred by the Government of Canada was determined by independent appraisals. Acquisitions subsequent to October 16, 1981 are recorded at cost.

Minor equipment was recorded at estimated depreciated replacement cost at October 16, 1981. Subsequent additions to the base amount are recorded at cost. Replacement of mailbags and lockboxes are expensed as purchased.

Depreciation is provided on the straight-line basis over the estimated useful lives of the following assets:

Buildings	30 and 40 years
Plant equipment	4 to 30 years
Vehicles (other than passenger and light duty commercial)	6 to 10 years
Sales counter and office furniture and equipment	5 to 20 years
Minor equipment—Street furniture and monotainers	5 to 15 years

Depreciation is provided on the diminishing balance basis at an annual rate of 30 per cent for all passenger and light duty commercial vehicles.

(c) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment.

With the approval of the rate regulator, the Corporation defers the costs of unpaid employee termination benefits accruing to employees until such time as the Corporation becomes self-sustaining (anticipated to be the year ending March 31, 1989). Accordingly, the present value of the projected costs of unpaid employee termination benefits is recorded in the accounts as a long-term liability offset by a deferred charge, since such costs will be recovered from future postal revenues and/or Government funding (Notes 5 and 8c). The deferred costs are amortized and charged to operations on the same basis as the liability is paid and recovered from revenues and/or Government funding.

(d) Revenue recognition

Amounts received for which services have not been rendered prior to the end of the year are deferred.

(e) Parliamentary appropriations

Parliamentary appropriations representing Government contributions are credited to equity of Canada when costs are incurred. However, when capital items are funded under a Government assistance program, the funding is applied to reduce the capital cost. As outlined in Note 8(a), unexpended amounts are set up as a current liability due to the Government of Canada.

Parliamentary appropriations representing payments on behalf of postal users and Government funding are credited to operations in the year to which they relate, as outlined in Note 8(b) and (c).

(f) Workers' compensation

The Corporation assumes all risks for workers' compensation claims. The estimated costs of such claims, as a result of injuries on duty, are recorded as expenses in the year of injury. All payments for injuries suffered by employees prior to October 16, 1981 are the responsibility of the Government of Canada, since they are the liability of the Department of Labour.

(g) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Corporation to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $96,085,000 (1987—$96,265,000), represent the total pension obligations of the Corporation and are charged to operations on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

(h) Extraordinary restructuring costs, recoverable in future postal rates

The Corporation has undertaken certain programs which form part of a major restructuring of the current postal system to meet specified operating and service performance standards. The costs of these programs are of an unusual, non-recurring and strategic nature.

With the approval of the rate regulator, these costs are to be recovered in future postal rates and, as such, are amortized on a straight-line basis over the ensuing five years.

Pending the amortization and recovery of such costs in future postal rates, these costs are reflected in the statement of operations and extraordinary restructuring costs as incurred, and are accumulated as a reduction of the equity of Canada.

In the event that the Corporation determines there is no reasonable assurance that particular amounts will be recovered, such unrecoverable costs will be charged to current operations.

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

(i) Foreign currency translation

Revenues and expenses relating to transactions with foreign postal administrations are translated into Canadian dollars at the exchange rates at the time of transaction. Amounts due to or from foreign postal administrations at the balance sheet date are translated at the then prevailing exchange rates. Gains or losses arising from translation of foreign currencies are included in operations.

3. Fixed assets

	1988			1987
	Cost or fair value	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	241,889		241,889	241,704
Buildings	1,054,615	237,279	817,336	818,083
Plant equipment	440,966	174,923	266,043	282,744
Vehicles	85,745	44,355	41,390	35,630
Minor equipment				
Mail bags and lock boxes	24,325		24,325	24,325
Street furniture and monotainers	73,163	16,924	56,239	27,942
Sales counter and office furniture and equipment	111,251	30,259	80,992	70,411
	2,031,954	503,740	1,528,214	1,500,839

4. National postal museum

The Corporation operates a museum which contains philatelic material, postal artifacts, a postal library, and exhibits that trace the history of the mail and other postal memorabilia. Since these collections, exhibits and books are not for resale and are of undetermined value, they have been recorded at a nominal amount of $1,000. On April 1, 1988 with the agreement of the Government of Canada, the custody of these assets was transferred to the National Archives of Canada and the Canadian Museum of Civilization. The memorandum of understanding outlining the specific details of this transaction is currently under review.

5. Employee termination benefits

At the time of incorporation on October 16, 1981, the Corporation assumed the liability related to termination benefits which had accrued to employees of the Post Office Department. In addition, the Corporation recognizes in the accounts the liability for benefits accruing to employees of the Corporation since October 16, 1981. The present value of these projected liabilities and the corresponding deferred charge remaining to be amortized and charged to operations at March 31, amounted to:

	1988	1987
	(in thousands of dollars)	
Accumulated to October 16, 1981	222,937	240,949
Accumulated subsequent to October 16, 1981	168,907	145,990
	391,844	386,939

The total charge to operations for employee termination benefits amounted to $22,180,300 (1987 — $15,633,900).

6. Contingent liabilities

(a) A complaint has been filed with the Canadian Human Rights Commission, alleging discrimination by the Corporation concerning work of equal value. The Commission's investigation of this complaint is continuing and the outcome is not presently determinable. Settlement, if any, arising from resolution of this matter will be recovered in future postal rates (as determined in accordance with the Canada Post Corporation Act) and/or from the Government of Canada.

(b) Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and are dependent on future illness. The amount of accumulated sick leave entitlements which will become payable cannot reasonably be determined. Sick leave benefits are expensed as paid.

7. Extraordinary restructuring costs, recoverable in future postal rates

During the year, the Corporation incurred costs which contribute to the restructuring of the current postal system to meet specified operating and service performance standards. These costs relate to negotiation of contractual flexibility, development and implementation of management and operating systems, and personnel downsizing and are recoverable in future postal rates. These costs are amortized on a straight-line basis over the ensuing five years.

8. Parliamentary appropriations

(a) Parliamentary appropriations for capital, extraordinary restructuring costs and special purposes

The Government of Canada has provided contributions towards the acquisition of fixed assets and the extraordinary restructuring costs in the form of a parliamentary appropriation for capital and extraordinary cost requirements. No further such contributions are anticipated. In previous years, the Corporation also received appropriations for other special purposes. Appropriations have been allocated as follows:

	1988	1987
	(in thousands of dollars)	
Unexpended balance at beginning of year	43,589	2,261
Parliamentary appropriations		
Capital and extraordinary cost requirements	161,000	103,000
Total available	204,589	105,261
Credited to		
Equity of Canada		
Capital and extraordinary restructuring costs	204,037	59,963
Special purposes		1,207
Fixed asset acquisitions (Government assistance)	106	502
Expended during the year	204,143	61,672
Unexpended balance at end of year (in current liabilities)	446	43,589

CANADA POST CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

(b) Payments on behalf of postal users

The Government of Canada provides assistance to the publishing industry by making payments which compensate the Corporation for foregone postage revenue from that source. In accordance with Government policy, the Corporation also receives compensation for government free mail, literature for the blind and northern air stage services. Payments received are as follows:

	1988	1987
	(in thousands of dollars)	
Department of Consumer and Corporate Affairs	196,500	199,000
Department of Communications	55,093	55,093
	251,593	254,093

It is anticipated that where Government policy requires the Corporation to provide postal services at rates less than cost, the Corporation will continue to receive payments as compensation for foregone postage revenue.

(c) Government funding

The Canada Post Corporation Act provides that where the annual revenues of the Corporation are insufficient to permit the Corporation to pay all its operating and income charges, the amount of the insufficiency shall be included in the form of a deficit appropriation in the next Estimates laid before Parliament.

The annual deficit appropriation in respect of the loss from operations was limited to $30,000,000 (1987 — $128,981,000). No further deficit appropriations are anticipated.

9. Lease commitments

The Corporation occupies certain facilities under operating leases which expire at various dates between 1989 and 2027. The Corporation's future minimum rental payments required under operating leases that have terms in excess of one year, are as follows:

	(in thousands of dollars)
1989	37,234
1990	30,201
1991	22,594
1992	17,916
1993	13,105
1994 to 2027	25,346
	146,396

10. Related party transactions

The Corporation had the following transactions with related parties in addition to those disclosed elsewhere in these financial statements.

(a) Property management

The Corporation has a property management arrangement with the Department of Public Works to manage substantially all the Corporation's real property. Operating, maintenance, leasing and other accommodation costs including grants in lieu of taxes, incurred by the Department of Public Works, plus a management fee charged to operations amounted to $181,259,000 (1987—$176,200,000). Rental income from third parties of $8,129,000 (1987—$10,130,000) is included in other revenues. Capital expenditures including a management fee amounted to $33,452,000 (1987—$31,240,000).

(b) Financing

At the present time, the Corporation's receipts are deposited to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada and its expenditures are paid out of the amounts held to its credit in this Fund. Where, at any time, the available revenues of the Corporation are not sufficient to pay all the operating and income charges as and when due, the Minister of Finance may, with approval, place at the disposal of the Corporation such amounts as may be required to enable the Corporation to meet all such charges. The Corporation was not charged interest, nor did it receive interest, on its balance in the Consolidated Revenue Fund.

(c) Money orders

Funds received from the issue of money orders are held in trust to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada until required for redemption of the money orders and/or settlement with foreign postal administrations. Interest was not received on the funds on deposit, nor was there a charge by the Government of Canada for expenses relating to the redemption of money orders.

(d) Other

In the normal course of business, the Corporation enters into various other transactions, such as the provision of postal services and the purchase of air and rail transportation, with the Government of Canada, its agencies and other Crown corporations.

11. Labour agreements

Labour agreements between the Corporation and certain bargaining units have expired and are at various stages of negotiation, arbitration or ratification.

SUMMARY PAGE

CANADIAN BROADCASTING CORPORATION

MANDATE

Develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and provide an international service.

BACKGROUND

Established in 1936 by the *Broadcasting Act*; major amendments were made to this Act in 1958 and 1968 and Bill C-136, tabled on June 23, 1988 seeks further amendment of it, in particular to increase Canadian production of programming.

CORPORATION DATA

HEAD OFFICE	1500 Bronson Avenue P.O. Box 8478 Ottawa, Ontario K1G 3J5
STATUS	— an agent of Her Majesty — exempted from Divisions I to IV of Part X of the *Financial Administration Act*; subject to Part VIII of this Act as it read immediately before the 1984 repeal thereof
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1936, by *the Broadcasting Act* (R.S.C. 1985, c. B-9).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	The Honourable Pierre Juneau, P.C., O.C.
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86 (restated)	1984-85
At the end of the period				
Total Assets	799	755	731	691
Obligations to the private sector	6	1	nil	nil
Obligations to Canada	33	33	33	33
Equity of Canada	508	461	448	413
Cash from Canada in the period				
— budgetary	887	855	857	905
— non-budgetary	nil	nil	nil	nil

CANADIAN BROADCASTING CORPORATION

AUDITOR'S REPORT

TO THE CANADIAN BROADCASTING CORPORATION
AND
THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Broadcasting Corporation as at March 31, 1988 and the statements of income and expense and reconciliation to government funding basis, proprietor's equity account and cash flow for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied, except for the change (required to conform to the recommendations of the Canadian Institute of Chartered Accountants) in the method of accounting for pension costs as explained in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the former Part VIII of the Financial Administration Act and regulations as they apply to the Corporation, the Broadcasting Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 10, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Current		
Cash and treasury bills	17,638	11,932
Accounts receivable	74,741	70,020
Engineering and production supplies and merchandise	12,400	13,213
Programs completed and in process of production	69,916	83,456
Prepaid film and script rights and other expenses	23,609	23,729
	198,304	202,350
Fixed assets (Note 3)	592,229	552,224
Deferred charge (Note 4)	8,904	
	799,437	754,574

LIABILITIES	1988	1987
Current		
Accounts payable and accrued liabilities	110,261	122,165
Accrued vacation pay	46,016	42,864
	156,277	165,029
Long-term		
Employee termination benefits	99,085	95,355
Advances from Government of Canada (Note 5)	33,000	33,000
Obligations under capital leases (Note 6)	3,482	709
	135,567	129,064
PROPRIETOR'S EQUITY		
Proprietor's equity account	507,593	460,481
	799,437	754,574

The accompanying notes and schedule A are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

PIERRE JUNEAU
Director

ROBERT KOZMINSKI
Director

S. COTSMAN
Vice-President, Finance

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE AND RECONCILIATION TO GOVERNMENT FUNDING BASIS FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Expense		
National Broadcasting Service, program and distribution costs (See Schedule A)	1,009,746	956,711
Radio Canada International, broadcasting service	17,212	17,269
Corporate engineering services	8,946	9,969
Corporate management and services	47,586	46,478
Commissions to agencies	41,242	33,681
Selling and merchandising	41,322	42,677
	1,166,054	1,106,785
Income		
Advertising	295,546	238,668
Miscellaneous	30,155	27,641
Parliamentary operating appropriation (Note 7)	792,266	782,673
	1,117,967	1,048,982
Excess of expense over income before income tax and extraordinary item	48,087	57,803
Income tax (Note 8)	3,139	
Excess of expense over income before extraordinary item	51,226	57,803
Extraordinary item, income tax reduction (Note 8)	(3,139)	
Excess of expense over income	48,087	57,803
Reconciliation to Government Funding Basis		
Deduct: net items not requiring current operating funds (Note 7)	62,611	45,857
Surplus (deficit) for the year	14,524	(11,946)
(Deficit) surplus, beginning of year	(10,191)	1,755
Surplus (deficit), end of year	4,333	(10,191)

The accompanying notes and schedule A are an integral part of the financial statements.

SCHEDULE OF NATIONAL BROADCASTING SERVICE PROGRAM AND DISTRIBUTION COSTS FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

SCHEDULE A

	1988	1987
Programs		
English language		
Radio		
Network	46,841	43,723
Regional contribution to network	21,183	19,386
Regional	51,998	52,079
Television		
Network	266,418	226,310
Regional contribution to network	47,607	43,193
Regional	106,817	109,837
French language		
Radio		
Network	38,568	34,442
Regional contribution to network	6,791	6,071
Regional	28,501	27,597
Television		
Network	188,146	188,104
Regional contribution to network	14,141	14,786
Regional	43,407	40,459
	860,418	805,987
Distribution		
Radio		
Network distribution	19,776	19,548
Station transmission	21,042	22,053
Television		
Network distribution	65,460	65,636
Station transmission	27,536	28,114
Payments to private stations	15,514	15,373
	149,328	150,724
	1,009,746	956,711

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

		1988	1987
Balance, beginning of year		460,481	447,518
Add (Deduct):	parliamentary capital appropriations (Note 7)	91,344	68,260
	parliamentary working capital appropriations (Note 7)	4,000	4,000
	loss on disposal of fixed assets	(145)	(1,494)
	surplus (deficit) for the year	14,524	(11,946)
	net items not requiring current operating funds (Note 7)	(62,611)	(45,857)
Balance, end of the year		507,593	460,481

The accompanying notes and schedule A are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Operating Activities		
Excess of expense over income before extraordinary item	(51,226)	(57,803)
Items not involving cash		
Extraordinary item—Income tax reduction	3,139	
Depreciation and amortization	54,732	48,455
Employee termination benefits	3,730	404
Net change in non-cash working capital balances (Note 9)	(515)	(838)
	9,860	(9,782)
Financing Activities		
Parliamentary capital appropriation	91,344	68,260
Capital lease obligations assumed	6,453	692
Parliamentary working capital appropriation	4,000	4,000
	101,797	72,952
Investing Activities		
Acquisition of fixed assets	(89,621)	(69,006)
Proceeds on disposal of fixed assets	1,191	776
Capital portion of lease payments	(2,164)	(30)
Equipment acquired under capital leases	(6,453)	(692)
	(97,047)	(68,952)
Deferred pension contribution	(8,904)	
Increase (decrease) in cash and treasury bills	5,706	(5,782)
Cash and treasury bills, beginning of year	11,932	17,714
Cash and treasury bills, end of year	17,638	11,932

The accompanying notes and schedule A are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and objective

The Canadian Broadcasting Corporation was established by the 1936, 1958 and 1968 Broadcasting Acts. The Corporation is an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The objective of the Corporation is to develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and to provide an international service. The television and radio services should be primarily Canadian in content and character.

2. Significant accounting policies

(a) Engineering and production supplies and merchandise

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost. The inventory of merchandise is stated at the lower of cost and net realizable value.

(b) Programs completed and in process of production

Programs completed and in process of production are stated at cost. Cost includes the cost of goods and services, and the share of labour and overhead expenses applicable to each program.

Program costs are charged to operations as the programs are broadcast or deemed unusable.

(c) Film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The film rights are charged to operations as the films are broadcast or deemed unusable.

(d) Fixed assets

Fixed assets are recorded at cost. The cost of assets constructed by the Corporation includes material, engineering services, direct labour and related overhead. Depreciation is calculated on the straight-line method using rates based on the estimated useful life of the assets, as follows:

Buildings	33 years
Technical equipment	
Transmitters and towers	20 years
Other	10 years
Furnishings and office equipment	10 years
Automotive	5 years

Major leasehold improvements are capitalized and amortized over the terms of the leases to a maximum period of five years. Amounts included in uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated according to the Corporation's policy. Gains and losses on disposals of fixed assets are credited or charged to Proprietor's Equity Account.

(e) Capital leases

Assets recorded as capital leases are amortized on the straight-line method over the estimated useful life of the assets or the lease terms as appropriate. Obligations recorded under the capital leases are reduced by rental payments net of imputed interest.

(f) Pension costs and obligations

The Corporation's pension plan is a defined benefit final average pension plan. The cost of pension benefits earned by employees is determined using the projected benefit method of actuarial valuation with projected salary increases where appropriate, pro-rated on services and charged to expense as services are rendered. This cost reflects management's best estimate of the pension plan's expected investment yields, and of salary escalations, mortality of members, terminations and ages at which members will retire. The surplus recognized for accounting purposes on the introduction of this accounting policy, adjustments arising from plan amendments, experienced gains and losses and changes in assumptions are amortized over the estimated average remaining service life of the employee group.

The pension plan is funded in accordance with standard actuarial practice and legal requirements.

The difference between the accumulated amounts expensed and the funding contributions is reflected in the balance sheet as a long term deferred charge or accrual as the case may be.

(g) Employee termination benefits and vacation pay

Employee termination benefits and vacation pay are expensed as benefits accrue to employees under their respective terms of employment.

(h) Parliamentary appropriations

Parliamentary appropriations for operating expenditures are recorded as income. Parliamentary appropriations for capital and working capital are credited to Proprietor's Equity Account.

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

3. Fixed assets

	1988			1987
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	35,387		35,387	35,807
Buildings	257,609	109,107	148,502	145,890
Technical equipment	644,588	323,479	321,109	308,434
Furnishings and office equipment	28,470	8,876	19,594	16,501
Automotive	13,053	8,862	4,191	4,258
Leasehold improvements	5,397	4,715	682	1,813
Computer equipment under capital leases	7,844	2,707	5,137	1,295
Uncompleted capital projects	57,627		57,627	38,226
	1,049,975	457,746	592,229	552,224

4. Deferred charge

The Corporation maintains a defined benefit final average pension plan which covers substantially all its continuing employees. The plan provides pensions based on length of service and final average earnings.

Effective April 1, 1987, the Corporation adopted on a prospective basis, the accounting recommendations for pension costs and obligations issued in 1986 by the Canadian Institute of Chartered Accountants. An actuarial valuation was last made as of December 31, 1986. Projections from that valuation show a present value of accrued pension benefits of $1,265,621,000 and $1,380,438,000 as at March 31, 1987 and March 31, 1988 respectively. Market related values have been used for valuing pension fund assets which, based on financial information as at March 31, 1987 and March 31, 1988, are estimated at $1,412,107,000 and $1,521,820,000 respectively.

The deferred charge at March 31, 1988 is the difference between the pension expense for the year and the funding contributions.

5. Advances from Government of Canada

Advances from the Government of Canada are made for working capital purposes and are non-interest bearing. These advances become repayable when cash and treasury bills exceed the Corporation's requirements for working capital.

6. Lease obligations

As at March 31, 1988, the Corporation's obligations related to capital leases and operating leases for terms in excess of one year are as follows:

	Capital Leases	Operating Leases
	(in thousands of dollars)	
1989	2,402	54,610
1990	2,044	36,263
1991	1,582	21,666
1992	407	17,740
1993		14,833
1994-2061		15,224
Total future payments	6,435	160,336
Deduct: imputed interest	983	
Present value of capital lease obligation	5,452	
Deduct: current portion	1,970	
Long-term obligations under capital leases	3,482	

7. Parliamentary appropriations

The Corporation receives funds from the Parliament of Canada through annual appropriations. These funds are used to develop and provide a national broadcasting service. The appropriations approved and the payments received by the Corporation for 1988 and 1987 are noted below.

	1988	1987
	(in thousands of dollars)	
Appropriations		
Operating	792,266	782,673
Capital	91,344	68,260
Working Capital	4,000	4,000
	887,610	854,933

The 1988 capital appropriation includes $589,000 which represents unspent accumulated capital appropriations from previous years.

The following summarizes the net items not requiring current operating funds.

	1988	1987
	(in thousands of dollars)	
Depreciation and amortization	54,732	48,455
Employee termination benefits and vacation pay	8,459	1,727
Program inventory costs	8,324	(4,325)
Deferred pension contribution	(8,904)	
	62,611	45,857

CANADIAN BROADCASTING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

8. Income tax

The Corporation is a prescribed federal Crown corporation under Part LXXI of the Income Tax Regulations and is subject to the provisions of the federal Income Tax Act. Depreciation and capital cost allowance are not allowable deductions in the determination of the Corporation's taxable income. Therefore, the Corporation may have taxable income even when there is an excess of expense over income in any year.

During the year, the Corporation recognized previously unrecorded tax benefits of prior years' losses. The Corporation has accumulated losses carried forward for income tax purposes of $7.4 million which has not been recognized in the financial statements. The tax benefits pertaining to this loss carry-forward are available until 1994.

9. Changes in non-cash working capital

	1988	1987
	(in thousands of dollars)	
Cash provided (used for)		
Accounts receivable	(4,721)	(4,354)
Engineering and production supplies and merchandise	813	(1,145)
Programs completed and in process of production	13,540	(6,854)
Prepaid film and script rights and other expenses	120	1,661
Accounts payable and accrued liabilities	(13,419)	8,531
Accrued vacation pay	3,152	1,323
	(515)	(838)

10. Commitments

As at March 31, 1988, commitments for procured programs, film rights and co-productions amounted to $51.0 million.

11. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the Corporation. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation.

12. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations and is mainly financed by Parliament of Canada.

During the year, transactions with these related departments, agencies and Crown corporations were in the normal course of business on normal trade terms applicable to all individuals and enterprises. Transactions with the Parliament of Canada are outlined in notes 5 and 7.

13. Subsequent events

On April 8, 1988, the federal cabinet gave approval to the Corporation to proceed with the Broadcast Centre Development Project in Toronto. The project is a mixed use property including commercial office, retail, residential and hotel space, in addition to a consolidated Broadcast Centre for the Corporation's Toronto based operations. It will be located on the Corporation's 9.3 acre site in downtown Toronto. The project involves the lease of this land to a developer who will finance and develop both the Broadcast Centre and the commercial elements of the project. The Corporation will then lease back the broadcasting facilities over a 35 year period.

14. Comparative figures

Certain of the 1987 comparative figures have been reclassified to conform to the current year's presentation.

SUMMARY PAGE

CANADIAN COMMERCIAL CORPORATION

MANDATE

To assist in the development of trade between Canada and other nations.

BACKGROUND

Established in 1946, the corporation serves as prime contractor when other countries wish to purchase goods and services from Canada on a government-to-government basis. As well, it assists in sales to international agencies.

CORPORATION DATA

HEAD OFFICE	Metropolitan Life Building 50 O'Connor Street Ottawa, Ontario K1A 0S6
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P., Minister for International Trade
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1946; by the *Canadian Commercial Corporation Act* (R.S.C. 1985, c. C-14).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Hugh Mullington
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	606.3	493.8	399.5	380.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	29.4	31.4	35.7	36.3
Cash from Canada in the period				
— budgetary	11.8	16.1	15.8	17.6
— non-budgetary	nil	nil	nil	nil

CANADIAN COMMERCIAL CORPORATION

AUDITOR'S REPORT

TO THE MINISTER FOR INTERNATIONAL TRADE

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1988 and the statements of operations and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the result of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canadian Commercial Corporation Act and by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Cash and short-term deposits	74,499	55,008
Deposit with Receiver General for Canada (Note 1)		8,000
Accounts receivable		
Foreign governments (Note 3)	104,923	111,141
Government of Canada—Parliamentary appropriations (Note 4)	37	461
Defence Production Revolving Fund	760	
Other	190	548
Advances to suppliers	112,765	5,419
Progress claims paid or due	313,158	313,276
	606,332	493,853

LIABILITIES	1988	1987
Accounts payable and accrued liabilities	105,291	106,034
Advances from customers	150,024	36,073
Progress payments received or due	314,681	313,217
Due to Government of Canada (Note 4)	2,119	2,945
Due to Defence Production Revolving Fund		292
Provision for additional costs (Note 5)	4,014	3,181
	576,129	461,742
Employee termination benefits	763	723
	576,892	462,465
EQUITY OF CANADA		
Paid in capital (Note 6)		10,000
Contributed surplus (Note 6)	20,000	10,000
Retained earnings	9,440	11,388
	29,440	31,388
	606,332	493,853

Certified correct:

F. O. KELLY
Comptroller

Approved by the Board:

H. J. MULLINGTON
President

J. CAMILLE GALLANT
Director

CANADIAN COMMERCIAL CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Revenues		
Contract billings	681,601	774,879
Fees and other income	2,404	715
Interest income	3,674	2,763
	687,679	778,357
Expenses		
Cost of contract billings	681,601	774,879
Additional contract costs	1,213	2,465
Bad debts (recovery)	(15)	142
Services provided by Supply and Services Canada	9,360	10,354
Administrative	7,515	7,665
Other	11	22
Legal fees and expenses charged by Department of Justice (Note 7)	635	505
Consolidation		493
	700,320	796,525
Cost of operations before loss on foreign exchange and extraordinary item	12,641	18,168
Loss on foreign exchange (Note 8)	1,115	1,235
Cost of operations before extraordinary item	13,756	19,403
Extraordinary item (Note 9)		959
Net cost of operations	13,756	20,362
Parliamentary appropriations	11,808	16,095
Excess of net cost of operations over parliamentary appropriations	1,948	4,267
Retained earnings at beginning of the year	11,388	15,655
Retained earnings at end of the year	9,440	11,388

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Financing Activities		
Parliamentary appropriations		
Amount drawn down	11,808	16,095
Adjusted for decrease in receivable from Government of Canada	424	628
	12,232	16,723
Operating Activities		
Operations		
Net cost of operations	13,756	20,362
Adjustments for		
Extraordinary item		(959)
Operating balances from customers and to suppliers	(4,828)	10,731
Advances and progress claims from customers and to suppliers	(8,187)	(9,566)
Total cash used	741	20,568
Increase (decrease) in cash and cash equivalents	11,491	(3,845)
Cash and cash equivalents at beginning of year	63,008	66,853
Cash and cash equivalents at end of year	74,499	63,008
Represented by		
Cash and short-term deposits	74,499	55,008
Deposit with Receiver General for Canada		8,000
	74,499	63,008

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and operations

The Corporation was established in 1946 by the Canadian Commercial Corporation Act and is an agent Crown Corporation listed in Part I, Schedule C of the Financial Administration Act. The Corporation is not subject to income taxes.

The Corporation acts as the prime contracting agency when other countries and international agencies wish to purchase products and services from Canada on a government-to-government basis.

Contracts are made with foreign governments and corresponding contracts are entered into with Canadian firms by the Corporation.

In December 1987, the Government rescinded the fee for service system, thus ratifying the suspension by the Minister for International Trade of December 1986.

Supply and Services Canada provides contracting services to the Corporation at predetermined rates approved by Treasury Board, based on the amounts of contracts procured, and provides certain administrative functions at cost.

If the Minister so directs, the Corporation is required to pay to the Receiver General for Canada any funds that the Minister considers to be in excess of requirements. Any such payments are on deposit with the Receiver General for Canada and can, on the request and in the opinion of the Minister, be returned to the Corporation when required. During the year, an amount of $8 million that had been deposited with the Receiver General for Canada was returned to the Corporation. In the opinion of the Corporation and the Minister, these funds were required to meet funding requirements.

2. Significant accounting policies

(a) Contract billings

Revenues from contracts are recorded at the time of delivery except in the case of contracts involving progress payments; in these cases, revenues are recorded at the time the progress payments become due from customers. Since title to work-in-progress covered by progress claims has not passed to customers, the Corporation sets up a corresponding liability and cost of contract billings. The Corporation records all progress claims by its suppliers as assets. These assets and liabilities are reduced, in accordance with contract terms, as deliveries are accepted.

(b) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Revenues and expenses are translated at the average exchange rates for the month in which the transactions occur. Gains and losses resulting from translations are shown in the statement of operations and retained earnings.

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the year in which the corresponding expenses are incurred but are drawn upon only as cash disbursements are made.

(d) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total obligation of the Corporation and are charged to income on a current basis.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

(e) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

3. Accounts receivable from foreign governments

As at March 31, 1988, the Corporation has provided $981,000 (1987—$996,000) to cover the possible non-collection of certain accounts receivable from foreign governments.

4. Government of Canada

As at March 31, 1988, funds to cover expenses of $37,000 applicable to 1987-88 appropriations had not been drawn and $2,119,000 had not been paid to various government departments.

5. Contractual obligations

As at March 31, 1988, the Corporation was obligated to fulfill contracts with customers amounting to $1.176 billion (1987—$1.132 billion).

The Corporation is responsible to its customers for the performance of its suppliers and thus may incur additional contract costs on default of a supplier. A provision of $4,014,000 (1987—$3,181,000) has been made for estimated additional contract costs which may be incurred if certain suppliers are unable to meet their contractual obligations.

6. Contributed surplus

In accordance with the Government's policy to adjust Canada's recorded loans, investments and advances to Crown Corporations, Treasury Board authorized the forgiveness of an advance of $10 million previously recorded by the Corporation as paid in capital. The forgiveness of this advance was subsequently approved by Parliament in 1987-88 Supplementary Estimates (C) and has been credited to contributed surplus.

7. Legal fees and expenses charged by Department of Justice

The Corporation has been directed by Treasury Board to reimburse the Department of Justice for legal fees and expenses resulting from the action taken against the Corporation related to the contract referred to in Note 10(a). These costs amounted to $635,000 (1987—$505,000).

8. Loss on foreign exchange

Contracts with foreign governments and corresponding contracts with Canadian suppliers are entered into the same currency. This reduces the Corporation's exposure to gains or losses due to fluctuation in foreign exchange. The Corporation maintains some working capital in U.S. currency to facilitate the cash flow between foreign customers and Canadian suppliers. The Corporation earns income from investments of the U.S. currency working capital and, at times, may be required to incur expenses in U.S. currency for additional contract costs, should suppliers not meet their obligations under a contract. The reported loss on foreign exchange for the years ended March 31, 1988 and 1987 is mainly attributable to the change in exchange value of the currency.

9. Extraordinary item

In 1986-87, the Corporation adopted the accrual basis for accounting for employees' annual leave and termination benefits. Previously, annual leave and termination benefits were expensed as disbursements were made. This change was made prospectively and its effect was to increase the cost of operations in 1986-87 by the net amount of $959,000 required to set up a liability for annual leave and a provision for employee termination benefits.

10. Contingencies

(a) The Corporation has been named as defendant in a lawsuit instituted in 1975 alleging losses resulting from the termination of a portion of a contract and seeking damages of $6.8 million plus accrued interest and costs. Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of this suit is required.

(b) The Corporation has been named as defendant in legal proceedings instituted in 1985, alleging losses resulting from a breach of contract by the Corporation and seeking damages of $744,000. The action is being contested by the Corporation and the ultimate outcome is uncertain. A review of the facts and law by counsel indicates that there is no liability on the part of the Corporation. On the basis of that opinion, management is of the view that no provision for possible loss in respect to these proceedings is required.

SUMMARY PAGE

CANADIAN DAIRY COMMISSION

MANDATE

To provide efficient producers of milk and cream with an opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality.

BACKGROUND

Established in 1966, the corporation administers the following elements of the federal dairy program: calculation of Target Price for manufacturing milk and cream; market support for the Target Price through a nationwide offer to purchase butter and skim milk powder; payment of subsidy on eligible milk and cream shipments; international marketing of dairy products not required for domestic consumption; receipt of levies collected by provinces from farmers to finance the cost of exporting products surplus to domestic requirements; and coordination of national supply management of industrial milk production.

CORPORATION DATA

HEAD OFFICE	Pebb Building 2197 Riverside Drive Ottawa, Ontario K1A 0Z2
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	1966; by the *Canadian Dairy Commission Act* (R.S.C. 1985, c. C-15).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Roch Morin
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends July 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	212.2	259.8	333.6	304.0
Obligations to the private sector	77.9	89.9	58.2	60.6
Obligations to Canada	85.8	127.2	234.3	180.4
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— budgetary*	287.0	292.2	314.4	303.6
— non-budgetary, net	(41.5)	(108.0)	53.9	(51.3)

* Includes payments via the Agricultural Stabilization Board.

CANADIAN DAIRY COMMISSION

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JULY 31, 1988
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN DAIRY COMMISSION—*Continued*

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Management is responsible for the financial statements and related information presented in this annual report in accordance with the *Financial Administration Act (FAA)* and its regulations. The financial statements have been prepared in accordance with generally accepted accounting principles and where appropriate, include amounts based on management's estimate and judgement.

The Commission has maintained books of account, records, financial and management control, information systems and management practices. These are designed to provide reasonable assurance that assets are safeguarded and controlled, the transactions of the Commission are in accordance with the FAA, the applicable regulations, the *Canadian Dairy Commission Act* and its by-laws.

The audit committee meets to review internal controls, financial statements and reports from external and internal auditors. It also discusses the implementation of the suggested improvements in internal controls with the auditors and management.

The Commission's financial statements, accounting records and internal controls are independently audited by the Auditor General of Canada whose report is included herein.

Roch Morin
Chairman

Paul Simard
Director of Finance

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1987 and the statements of marketing operations and financing by producer levies and dairy support program operations financed by Government of Canada for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at July 31, 1987 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canadian Dairy Commission Act and the by-laws of the Commission.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
October 7, 1987

BALANCE SHEET AS AT JULY 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Accounts receivable		
Trade (Note 3)	13,063	20,118
Government of Canada	55,263	53,940
Producer levies	78,398	95,794
Inventories (Note 4)	65,455	89,950
	212,179	259,802

LIABILITIES	1987	1986
Accounts payable and accrued liabilities	41,053	34,067
Subsidies payable to producers	54,621	53,887
Allowance for losses on purchase commitments (Note 5)	7,491	8,595
Loans from Government of Canada (Note 6)	85,769	127,241
	188,934	223,790
FINANCING BY PRODUCER LEVIES		
Excess of financing over cost of marketing operations (Note 7)	23,245	36,012
	212,179	259,802

Approved:

ROCH MORIN
Chairman

KENNETH McKINNON
Vice-Chairman

PAUL SIMARD
Director of Finance

CANADIAN DAIRY COMMISSION—*Continued*

STATEMENT OF MARKETING OPERATIONS AND FINANCING BY PRODUCER LEVIES FOR THE YEAR ENDED JULY 31, 1987
(in thousands of dollars)

	1987	1986
Sales —Export	128,188	152,546
—Domestic	87,766	77,974
	215,954	230,520
Costs of goods sold —Export	285,081	289,024
—Domestic	58,788	51,944
	343,869	340,968
Loss on sales	127,915	110,448
Assistance and expenses		
Dairy product assistance	60,698	60,695
Inventory write down and losses on purchase commitments	29,321	64,203
Carrying charges	6,549	4,648
Provision for doubtful accounts	3,700	2,300
Promotion and donation	3,584	1,220
Transport assistance	634	359
Capital assistance recoveries	(220)	(615)
	104,266	132,810
Cost of marketing operations	232,181	243,258
Financing by producer levies (Note 7)		
Industrial milk (Schedule B)	237,460	271,400
Fluid milk (Schedule C)	7,954	7,870
	245,414	279,270
Excess of financing over cost of marketing operations (Schedule D)	13,233	36,012
Excess at beginning of year	36,012	
	49,245	36,012
Refunds of excess of financing over cost of marketing operations	(26,000)	
Excess of financing over cost of marketing operations at end of year	23,245	36,012

STATEMENT OF DAIRY SUPPORT PROGRAM OPERATIONS FINANCED BY GOVERNMENT OF CANADA FOR THE YEAR ENDED JULY 31, 1987
(in thousands of dollars)

	1987	1986
Subsidies to producers of industrial milk and cream (Schedule A)	279,912	277,311
Carrying charges		
Freight	812	1,884
Interest	619	6,477
Storage	577	2,000
Handling and other	220	365
	2,228	10,726
Administrative expenses	4,503	4,191
Cost of production study	440	
Cost of dairy support program operations	287,083	292,228
Financing by Government of Canada (Note 7)		
Agricultural Stabilization Board	282,580	288,037
Parliamentary appropriation	4,426	4,119
Government departments which provided services without charge	77	72
	287,083	292,228

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1987

1. The Commission

The Canadian Dairy Commission is a Crown corporation named in Schedule C, Part I of the Financial Administration Act and is not subject to the provisions of the Income Tax Act. The objectives of the Commission, as established by the Canadian Dairy Commission Act 1966-67, are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

2. Significant accounting policies

Foreign currency translation

Each asset, liability, revenue and expense arising from a foreign currency transaction is translated into Canadian dollars at the exchange rate in effect at the date of transaction. Monetary items denominated in a foreign currency at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Any exchange loss or gain, arising on translation or settlement of a foreign currency item, is charged or credited to marketing operations financed by producer levies.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Purchase commitments

Purchase commitments are made pursuant to the offer-to-purchase program or for other dairy products not in inventory to meet sales commitments. The offer-to-purchase program is designed to manage the supply of industrial milk and cream in Canada so that domestic and export requirements for manufactured dairy products are met while avoiding surplus production.

Losses on commitments to purchase production prior to July 31, 1987 of skim milk powder at Canadian support prices and other dairy products at negotiated contract prices, which are usually higher than export prices, are charged to marketing operations financed by producer levies at the time the purchase commitment is made.

3. Trade accounts receivable

Trade accounts receivable are net of an allowance for doubtful accounts of $8.3 million (1986—$4.6 million).

4. Inventories

	1987	1986
	(in thousands of dollars)	
Cost		
Butter	53,171	93,063
Skim milk powder	25,574	39,692
Other dairy products	8,541	12,803
	87,286	145,558
Less allowance for write down		
Butter	390	24,749
Skim milk powder	16,668	26,468
Other dairy products	4,773	4,391
	21,831	55,608
Net book value	65,455	89,950

Inventories, which are initially recorded at cost, have been written down to their net realizable values as the prices of surplus dairy products are substantially lower on the world market than domestic support prices and costs. The inventory write down has been charged to marketing operations financed by producer levies.

CANADIAN DAIRY COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1987—*Concluded*

5. Commitments

As at July 31, 1987, the Commission was committed to purchase skim milk powder produced prior to that date at Canadian support prices and other dairy products at negotiated contract prices for approximately $11.4 million (1986—$13.7 million). Losses which may result from these purchases at higher than export prices have been estimated at approximately $7.5 million (1986—$8.6 million) and have been charged to marketing operations financed by producer levies.

6. Loans from Government of Canada

The loans are obtained to finance the purchase of dairy products under the dairy support program. There are no specific terms of repayment. However, loans are repaid on a regular basis as and when funds are available. The Commission is authorized to borrow to a maximum of $300 million. Interest is calculated on a simple basis and paid at the time of any principal repayment. The interest rates during the year varied from 6.923% to 9.25% (1986—8.125% to 11.875%).

Loan transactions for the year are summarized as follows:

	1987	1986
	(in thousands of dollars)	
Balance at beginning of year	127,241	238,599
Borrowings	299,608	289,410
Repayments	(341,683)	(401,719)
Accrued interest at end of year	603	951
Balance at end of year	85,769	127,241

7. Financing

Government of Canada

The Agricultural Stabilization Board, through Agriculture Canada Vote 15, provides financing to the Commission for the benefit of producers for the purpose of stabilizing the price of industrial milk and cream. During the year ended July 31, 1987, financing for this purpose amounted to $279.9 million. In addition, interest expense and carrying charges associated with the purchase of skim milk powder amounting to $2.2 million are financed by the Government of Canada up to a maximum of $10 million.

Administrative expenses are financed by Agriculture Canada Votes 40 and 45 (1986—Votes 40 and 55).

Producers

Producers are responsible for all costs of disposal of surplus products including all losses on special export production under the export quota program and for carrying charges on surplus dairy products except for skim milk powder. These costs are financed through producer levies which are charged and collected by the provincial marketing boards and agencies and remitted to the Commission.

In accordance with Section 36 of the Memorandum of Agreement to the National Milk Marketing Plan, the treatment of any excess of financing by producer levies in respect of marketing operations is determined by the Canadian Milk Supply Management Committee.

8. Agents' commissions

The Commission has used the services of agents for the sale of dairy products on the export market. Sales commissions, which are included in cost of goods sold, are as follows:

	1987	1986
	(in thousands of dollars)	
Coopérative Fédérée de Québec, Canada	780	1,895
L. & M. Exports Inc., Canada	565	631
Intercontinental, Mexico	710	555
Gestion Y. Dessarrollo—Commercial S.A., Peru	581	433
Canada Expo (1980) Inc., Canada	3	3
	2,639	3,517

9. Financial statement presentation

A statement of changes in financial position has not been included because, in the opinion of management, it would not provide any meaningful additional information. Further, certain comparative amounts have been reclassified to conform with the presentation adopted in the current year.

SUBSIDIES TO PRODUCERS OF INDUSTRIAL MILK AND CREAM
FOR THE YEAR ENDED JULY 31, 1987 — SCHEDULE A

	Subsidies[1]	
	1987	1986
	(in thousands of dollars)	
Prince Edward Island	5,286	5,215
Nova Scotia	3,531	3,483
New Brunswick	3,683	3,632
Quebec	133,747	132,004
Ontario	86,450	86,227
Manitoba	10,903	10,759
Saskatchewan	7,231	7,199
Alberta	18,718	18,518
British Columbia	10,363	10,274
	279,912	277,311
	(in thousands of kilograms)	
Eligible shipments	167,112	165,559

[1]Subsidies are paid at a rate of $1.675 per kilogram of butterfat on eligible shipments.

CANADIAN DAIRY COMMISSION—*Continued*

PRODUCER LEVIES ON INDUSTRIAL MILK FOR THE YEAR ENDED JULY 31, 1987

SCHEDULE B

	Milk Shipments		Producer Levies					
			In Quota		Over Quota		Total	
	1987	1986	1987	1986	1987	1986	1987	1986
	(in thousands of litres)		(in thousands of dollars)					
Prince Edward Island	76,132	76,826	4,239	4,629		130	4,239	4,759
Nova Scotia	58,014	53,249	2,937	3,105	1,966	612	4,903	3,717
New Brunswick	54,546	53,793	3,018	3,247	164		3,182	3,247
Quebec	2,174,790	2,174,677	117,861	127,749			117,861	127,749
Ontario	1,246,143	1,291,746	62,882	76,385		11,463	62,882	87,848
Manitoba	151,467	147,709	8,376	8,696	492		8,868	8,696
Saskatchewan	104,360	100,133	5,454	5,775			5,454	5,775
Alberta	296,777	287,651	16,111	17,162	3,059	1,449	19,170	18,611
British Columbia	173,088	169,961	9,123	9,834	1,778	1,164	10,901	10,998
	4,335,317	4,355,745	230,001	256,582	7,459	14,818	237,460	271,400

PRODUCER LEVIES ON FLUID MILK FOR THE YEAR ENDED JULY 31, 1987

SCHEDULE C

	Producer Levies[1]	
	1987	1986
	(in thousands of dollars)	
Prince Edward Island	42	42
Nova Scotia	347	350
New Brunswick	212	211
Quebec	2,034	2,017
Ontario	2,981	2,927
Manitoba	329	320
Saskatchewan	298	293
Alberta	780	776
British Columbia	931	934
	7,954	7,870
	(in thousands of litres)	
Sales	2,645,303	2,610,789

[1]Calculated at a rate of 30.15¢ per hectolitre of sales.

CANADIAN DAIRY COMMISSION—*Concluded*

MARKETING OPERATIONS AND FINANCING BY PRODUCER LEVIES FOR THE YEAR ENDED JULY 31, 1987

SCHEDULE D

	1987						1986			
	Butter	Skim Milk Powder	Evaporated Milk	Other Products[1]	Total	Total	Butter	Skim Milk Powder	Evaporated Milk	Others Products[1]
	(in thousands of dollars)									
Sales —Export	1,938	73,879	28,128	24,243	128,188	152,546	621	72,929	71,027	7,969
—Domestic	82,027	5,739			87,766	77,974	77,974			
	83,965	79,618	28,128	24,243	215,954	230,520	78,595	72,929	71,027	7,969
Cost of goods sold										
—Export	9,532	171,280	41,856	62,413	285,081	289,024	1,909	161,417	105,584	20,114
—Domestic	55,081	3,707			58,788	51,944	51,944			
	64,613	174,987	41,856	62,413	343,869	340,968	53,853	161,417	105,584	20,114
(Profit) loss on sales	(19,352)	95,369	13,728	38,170	127,915	110,448	(24,742)	88,488	34,557	12,145
Assistance and expenses										
Dairy product assistance	828	22,042	1,410	36,418	60,698	60,695	951	25,086	36	34,622
Inventory write down and losses on purchase commitments	390	22,524	1,175	5,232	29,321	64,203	24,749	34,301	3,916	1,237
Carrying charges	5,701	96	572	180	6,549	4,648	3,316	27	1,242	63
Provision for doubtful accounts			2,800	900	3,700	2,300			1,700	600
Promotion and donation	2,004	1,571	9		3,584	1,220		804	416	
Transport assistance	634				634	359	359			
Capital assistance recoveries			(220)		(220)	(615)			(132)	(483)
	9,557	46,233	5,746	42,730	104,266	132,810	29,375	60,218	7,178	36,039
Cost of marketing operations	(9,795)	141,602	19,474	80,900	232,181	243,258	4,633	148,706	41,735	48,184
Financing by producer levies					245,414	279,270				
Excess of financing over cost of marketing operations					13,233	36,012				

	Volume (in millions)				Volume (in millions)			
	Kilograms	Kilograms	Cases	Kilograms	Kilograms	Kilograms	Cases	Kilograms
Sales	18.3	73.0	1.5	14.8	16.4	69.9	4.1	5.1
Purchases	9.8	67.9	1.1	15.9	13.2	63.4	3.5	4.7

[1]Includes whole milk powder and cheese.

SUMMARY PAGE

CANADIAN FILM DEVELOPMENT CORPORATION

MANDATE

To foster and promote the development of a feature film industry in Canada. To administer the Canadian Broadcast Program Development Fund and the Feature Film Fund for private sector development of television and feature film productions meeting specific standards of Canadian content.

BACKGROUND

The scale of the corporation's activities has increased since 1981 with the inception of new government programs in support of the domestic television and feature film productions industry.

CORPORATION DATA

HEAD OFFICE	National Bank Tower 600 de la Gauchetière Street, West Montreal, Quebec H3B 4L2
STATUS	— an agent of Her Majesty — exempted from Divisions I to IV of Part X of the *Financial Administration Act*; subject to Part VIII of this Act as it read immediately before the (1984) repeal thereof.
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1967; by the *Canadian Film Development Corporation Act*, (R.S.C. 1985, c. C-16).
CHIEF EXECUTIVE OFFICER	Pierre Desroches
CHAIRMAN	Edmund Bovey
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87 (restated)	1985-86	1984-85
At the end of the period				
Total Assets	27.3	27.0	13.0	12.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil*	6.3	6.3	6.3
Equity of Canada**	19.9	19.8	10.1	8.2
Cash from Canada in the period				
— budgetary	115.6	86.0	75.9	46.6
— non-budgetary, net of repayments	nil	nil	nil	(2.7)

* In 1987-88, pursuant to authorization, Canada forgave $6.3 million loan principal.

CANADIAN FILM DEVELOPMENT CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1988 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting for the parliamentary appropriation as explained in Note 7 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canadian Film Development Corporation Act and the by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 3, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987 (Restated)
	$	$
Current		
Loans		
Canadian programming	628,950	3,568,245
Feature films		
Interim financing	4,367,763	3,548,591
Permanent financing	1,052,182	2,345,986
	6,048,895	9,462,822
Parliamentary appropriation receivable (Notes 3 and 7)	16,057,183	14,251,365
Accounts receivable	423,862	995,769
Prepaid expenses	949,818	696,265
	23,479,758	25,406,221
Long-term loans		
Canadian programming	100,000	
Feature films		
Interim financing	917,400	242,500
Permanent financing	1,000,000	395,000
	2,017,400	637,500
Fixed assets (Note 4)	1,837,538	931,185
	27,334,696	26,974,906

LIABILITIES	1988	1987 (Restated)
	$	$
Current		
Accounts payable	7,251,763	6,934,431
Provision for employee termination benefits	190,494	276,504
	7,442,257	7,210,935
EQUITY OF CANADA		
Equity of Canada (Note 7)	19,892,439	19,763,971
	27,334,696	26,974,906

Approved by the Board:

EDMUND BOREY
President

Approved by Management:

PIERRE DESROCHES
Executive Director

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988			1987
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Assistance expenses (Note 5)				
English production	39,468,897	16,520,907	55,989,804	45,005,233
French production	27,492,887	9,395,701	36,888,588	23,397,535
Marketing and distribution		7,718,909	7,718,909	4,665,204
Development of the industry		3,550,017	3,550,017	3,381,277
	66,961,784	37,185,534	104,147,318	76,449,249
Revenues				
Management fees	665,913	239,062	904,975	1,679,040
Interest on loans	214,981	794,663	1,009,644	627,189
	880,894	1,033,725	1,914,619	2,306,229
Cost of operations before administration expenses	66,080,890	36,151,809	102,232,699	74,143,020
Administration expenses (Note 6)			6,160,833	3,760,018
Cost of operations for the year			108,393,532	77,903,038

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$ (Restated)
Balance at beginning of the year		
As previously reported	28,495,921	10,093,723
Write-off of a portion of the parliamentary appropriation receivable for previous years (Note 7)	(8,731,950)	(8,491)
As restated	19,763,971	10,085,232
Parliamentary appropriation for the year (Note 7)	108,522,000	87,581,777
	128,285,971	97,667,009
Cost of operations for the year	108,393,532	77,903,038
Balance at end of the year	19,892,439	19,763,971

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$ (Restated)
Operating activities		
Cost of operations for the year	(108,393,532)	(77,903,038)
Items not affecting liquidity		
Write-off of loans	2,523,090	444,510
Depreciation	455,554	301,196
Increase (decrease) in the provision for employee termination benefits	(86,010)	101,004
	(105,500,898)	(77,056,328)
Net change in non liquidity items of working capital related to operations	635,686	2,919,623
	(104,865,212)	(74,136,705)
Investing activities		
Loans		
Investments	(12,914,428)	(9,369,445)
Reimbursements	12,425,365	2,688,068
	(489,063)	(6,681,377)
Acquisition of fixed assets	(1,361,907)	(690,391)
	(1,850,970)	(7,371,768)
Financing activities		
Parliamentary appropriation for the year	108,522,000	87,581,777
Parliamentary appropriation receivable (Note 7)		
Increase for the year	1,805,818	6,073,304
Balance at beginning of the year	14,251,365	8,178,061
Balance at end of the year	16,057,183	14,251,365

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and activities

The Corporation was established in 1967 by the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. The Corporation has since been charged with the administration of the Canadian Broadcast Program Development Fund, established on July 1, 1983, within the framework of the Broadcasting Strategy for Canada as well as with the management of various new programs established under the National Film and Video Policy of May 1984.

The Corporation is a Crown corporation subject to the provisions of Part VIII of the Financial Administration Act as it read before its repeal and as if it continued to be named in Schedule C of the Act.

2. Significant accounting policies

(a) Liquidity

The financial operations of the Corporation are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, its liquidity consists of a parliamentary appropriation receivable.

(b) Loans

Loans are shown on the balance sheet at their face value, less an allowance for losses.

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

(c) Investments

Funds advanced for feature films and Canadian programming, in return for a share in the proceeds, are expensed as assistance expenses in the year in which the advances are made.

All proceeds, up to the amount of the related investment, are credited to expenses as a reduction of assistance expenses made during the year. Any amount in excess thereof is accounted for as revenues.

(d) Fixed assets

Fixed assets are recorded at cost.

Depreciation for furniture and equipment and the computer installations is provided for using the diminishing-balance method, at the annual rate of 20%. Leasehold improvements are amortized, using the straight-line method, based on the terms of the leases.

(e) Parliamentary appropriation

The parliamentary appropriation voted to the Corporation for its objectives comprises an amount for the development of a feature film industry which can be carried forward to future years up to the amount of unused film receipts and another lapsing amount for the production of Canadian programming. The unlapsed parliamentary appropriation is credited to the Equity of Canada. The admissible unlapsed amount not used at the end of the year is presented on the balance sheet as a parliamentary appropriation receivable.

(f) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Parliamentary appropriation receivable

	1988	1987
	$	$ (Restated)
Development of the feature film industry (Note 7)	7,675,238	10,568,818
Canadian programming production	5,667,108	3,473,638
Interim financing to producers and distributors of feature films	2,714,837	208,909
	16,057,183	14,251,365

4. Fixed assets

	1988			1987
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Furniture and equipment	1,259,517	602,097	657,420	515,499
Computer installations	1,100,397	345,006	755,391	324,086
Leasehold improvements	638,392	213,665	424,727	77,707
Automobile				13,893
	2,998,306	1,160,768	1,837,538	931,185

5. Assistance expenses

	1988			1987
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Investments	74,305,523	33,481,737	107,787,260	76,647,101
Proceeds from investments	(9,448,194)	(2,245,759)	(11,693,953)	(6,914,633)
Loans written-off	520,120	2,002,970	2,523,090	444,510
Reimbursements of loans previously written-off				(43,318)
	65,377,449	33,238,948	98,616,397	70,133,660
Operating expenses (Note 6)	1,584,335	3,946,586	5,530,921	6,315,589
	66,961,784	37,185,534	104,147,318	76,449,249

6. Operating expenses

	1988	1987
	$	$
Salaries and employee benefits	5,472,958	4,507,156
Professional services	1,585,663	1,058,176
Printing, postage and office expenses	1,152,535	992,897
Rent, taxes, heating and electricity	1,088,347	1,100,546
Travel	647,703	750,434
Depreciation	455,554	301,196
Telephone and telex	371,745	319,978
Consultants' fees	271,377	293,035
Advertising	265,584	462,957
Hospitality	196,927	174,619
Relocation expenses	183,361	114,613
	11,691,754	10,075,607
Portion applicable to assistance expenses (Note 5)	5,530,921	6,315,589
Portion applicable to administration expenses	6,160,833	3,760,018

7. Parliamentary appropriation receivable

The Corporation has considered in the past that the unused portion of the parliamentary appropriation for the development of the feature film industry during a year could be carried forward to future years. During the current year, the Treasury Board has decided to limit this carry-forward, with retroactive effect, to the unused film receipts. In order to comply with this decision, the Corporation has retroactively written-off the amount of

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

$8,731,950 of the parliamentary appropriation receivable shown in its financial statements as at March 31, 1987, with a contra entry to the Equity of Canada of $8,723,459 in respect of the parliamentary appropriation for the year 1986-87 and of $8,491 in respect of previous years. The financial statements for 1986-87 were restated accordingly.

8. Commitments

As at March 31, 1988, the Corporation is contractually committed to advance funds totalling $33,455,470 as loans and investments, of which $14,693,686 are for French productions and $18,761,784 are for English productions. Further, it has accepted financing projects that may call for disbursements of approximately $9,902,173 which $2,431,683 are for French productions and $7,470,490 are for English productions.

The Corporation has entered into long-term leases for the rental of office space and equipment used in its operations. The aggregate minimum annual rentals payable during subsequent years are as follows:

	$
1989	1,285,002
1990	1,289,899
1991	1,291,358
1992	1,212,788
1993	1,347,182
1994-1998	4,798,577
	11,224,806

SUMMARY PAGE

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

MANDATE

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective, with particular emphasis on arms control, disarmament, defence and conflict resolution.

BACKGROUND

The corporation was established in 1984 by special Act of Parliament. That Act was amended (R.S.C. 1985, 1st Supp. c. 46) to give the corporation status under the *Financial Administration Act* resembling that of the cultural Crown corporations, being exempt from most provisions of Part X of the Act. The corporation is authorized to fulfill its mandate by the following means:

(a) foster, fund and conduct research;
(b) promote scholarship;
(c) study and prepare ideas and policies; and
(d) collect and disseminate information on, and encourage public discussion as they relate to matters of international peace and security.

CORPORATION DATA

HEAD OFFICE	307 Gilmour Street Ottawa, Ontario K1P 6L4
STATUS	— not an agent of Her Majesty — exempt from divisions I to IV of Part X of the *FAA* by s. 85(1) of that Act.
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1984; by the *Canadian Institute for International Peace and Security Act*, (R.S.C. 1985, c. C-18).
CHIEF EXECUTIVE OFFICER	Geoffrey Pearson
CHAIRMAN	William H. Barton
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	6 months to March 31, 1985
At the end of the period				
Total Assets	1.8	1.6	1.9	1.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	1.6	1.4	1.7	1.2
Cash from Canada in the period				
— budgetary	4.0	3.0	2.5	1.5
— non-budgetary	nil	nil	nil	nil

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY
AND
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Institute for International Peace and Security as at March 31, 1988 and the statements of operations and equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987	LIABILITIES	1988	1987
	$	$		$	$
Current			Current		
Cash and term deposits	1,640,860	1,368,743	Accounts payable and accrued liabilities	240,093	154,297
Accrued interest	11,612	11,227			
Prepaid expenses	41,120	15,557			
	1,693,592	1,395,527			
Furniture, equipment and leasehold improvements (Note 3)	143,309	160,718	EQUITY OF CANADA		
			Equity of Canada	1,596,808	1,401,948
	1,836,901	1,556,245		1,836,901	1,556,245

Approved by the Board:

WILLIAM H. BARTON
Chairman of the Board

GEOFFREY A. H. PEARSON
Executive Director

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Continued*

STATEMENT OF OPERATIONS AND EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenses		
Programmes		
Responsive grants, awards and scholarships	905,114	727,838
Public programmes	875,387	706,359
Research	831,692	829,194
Information services	250,438	245,567
	2,862,631	2,508,958
General administration and support		
Administration	627,939	582,778
Executive	291,356	251,338
Board of Directors	98,644	63,655
	1,017,939	897,771
	3,880,570	3,406,729
Revenue		
Interest income	75,430	67,332
Net cost of operations	3,805,140	3,339,397
Parliamentary appropriation	4,000,000	3,000,000
Excess (deficiency) of parliamentary appropriation over net cost of operations	194,860	(339,397)
Equity of Canada at beginning of the year	1,401,948	1,741,345
Equity of Canada at end of the year	1,596,808	1,401,948

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities		
Cash used by operations		
Net cost of operations	3,805,140	3,339,397
Item not requiring an outlay of funds		
Depreciation and amortization	(79,243)	(50,684)
	3,725,897	3,288,713
Increase in accounts payable and accrued liabilities	(85,796)	(43,074)
Increase (decrease) in accrued interest	385	(465)
Increase (decrease)in prepaid expenses	25,563	(60,339)
	3,666,049	3,184,835
Investing activities		
Acquisition of furniture, equipment and leasehold improvements	61,834	70,408
Financing activities		
Parliamentary appropriation	(4,000,000)	(3,000,000)
Increase (decrease) during the year	272,117	(255,243)
Cash and term deposits at the beginning of the year	1,368,743	1,623,986
Cash and term deposits at the end of the year	1,640,860	1,368,743

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and operations

The Institute was established in June 1984 under the Canadian Institute for International Peace and Security Act (the Act) which was amended by Bill C-69. The Institute is exempt from Divisions I to IV of Part XII of the Financial Administration Act by s. 96(1) of that Act.

The purpose of the Institute is to increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective with particular emphasis on arms control, disarmament, defence and conflict resolution, and to:

(a) foster, fund and conduct research on matters relating to international peace and security;

(b) promote scholarship in matters relating to international peace and security;

(c) study and propose ideas and policies for the enhancement of international peace and security; and

(d) collect and disseminate information on, and encourage public discussion of, issues of international peace and security.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. The significant accounting policies followed are:

(a) Furniture, equipment and leasehold improvements

Furniture, equipment and leasehold improvements are recorded at cost. Furniture and equipment are depreciated on the straight-line basis at an annual rate of 20%. Leasehold improvements are amortized, using the straight-line method, based on the duration of the lease.

(b) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Institute's contributions are equal to the contributions paid by its employees in respect of current services. These contributions represent the total liability of the Institute in respect of the pension plan and are recorded as expenses in the same period as the employees' services are rendered.

(c) Income taxes

The Institute is exempt from any income taxes.

(d) Parliamentary appropriation

Parliamentary appropriation is recorded in the accounts on an accrual basis. Furthermore, the Act states that the Institute shall be paid from the Consolidated Revenue Fund the following sums:

	$
1988-89	5 million
thereafter	5 million or such greater amount as may be appropriated by Parliament.

(e) Grants, awards and scholarships

Grants, awards and scholarships are charged to operations when the conditions of the agreement are met by the recipient.

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

3. Furniture, equipment and leasehold improvements

	1988			1987
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Furniture	152,843	84,160	68,683	93,747
Equipment	110,890	40,680	70,210	36,058
Leasehold improvements	45,872	41,456	4,416	30,913
	309,605	166,296	143,309	160,718

4. Commitments

(a) Office lease agreements

The Institute is in the process of finalizing an additional lease agreement for its new office premises effective June 1, 1988. Total commitments for lease payments are estimated at $224,000 for the fiscal year 1988-89 and $365,000 for each of the nine subsequent fiscal years.

(b) Programmes

The Institute is committed to make payments totalling approximately $1,155,700 in subsequent years ($1,069,500 in 1988-89) subject to compliance by the recipients with the terms of the agreements.

	$
Responsive grants, awards and scholarships	644,300
Research	360,000
Public programmes	149,000
Information services	2,400
	1,155,700

SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1988

	Programmes					General Administration and Support					
	Responsive Grants, Awards and Scholarships	Public Programmes	Research	Information Services	Total	Administration	Executive	Board of Directors	Total	1988	1987
	$	$	$	$	$	$	$	$	$	$	$
Grants	784,687	240,451	222,273	62,603	1,310,014					1,310,014	1,186,098
Salaries and employee benefits	113,128	283,964	346,868	115,748	859,708	187,581	229,716		417,297	1,277,005	1,104,771
Publications		281,811	120,435		402,246					402,246	354,458
Transportation and communications	4,206	15,656	47,398	12,335	79,595	77,390	31,170	39,020	147,580	227,175	178,164
Rent		12,812	11,242	3,348	27,402	168,684			168,684	196,086	184,713
Conferences, workshops and seminars		7,710	76,624	18,680	103,014		24,953		24,953	127,967	121,665
Professional and special services	3,093	31,067	4,936	7,954	47,050	23,505	5,517	24,874	53,896	100,946	77,073
Materiel and supplies		1,916	1,916	29,770	33,602	64,238			64,238	97,840	78,300
Depreciation and amortization						79,243			79,243	79,243	50,684
Directors' fees								34,750	34,750	34,750	27,700
Repair and upkeep						24,596			24,596	24,596	42,951
Miscellaneous						2,702			2,702	2,702	152
	905,114	875,387	831,692	250,438	2,862,631	627,939	291,356	98,644	1,017,939	3,880,570	3,406,729

SUMMARY PAGE

CANADIAN LIVESTOCK FEED BOARD

MANDATE

To ensure: availability of adequate feed grain to meet the needs of livestock feeders; availability of adequate storage for feed grain in eastern Canada; reasonable stability in prices for feed grain in eastern Canada, British Columbia and the Yukon and Northwest Territories; and fair equalization of feed grain prices in those regions.

BACKGROUND

Established in 1967, the Board executes its mandate by subsidizing the transportation costs of feed grains; by assessing requirements for feed grains and storage space and by collecting and disseminating related information; and by negotiating and coordinating with respect to storage, handling, transportation and cost of feed grains. Its programs are financed by budgetary payments from Canada.

CORPORATION DATA

HEAD OFFICE	Suite 400 5180 Queen Mary Road P.O. Box 177, Snowdon Station Montreal, Quebec H3X 3T4
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Charles Mayer, P.C., M.P. Minister of State for Grains and Oilseeds
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	1967; pursuant to the *Livestock Feed Assistance Act*, (R.S.C. 1985, c. L-10).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Denis Ethier
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	2.1	2.4	2.5	2.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.2	0.3	0.5	0.7
Cash from Canada in the period				
— budgetary	18.6	17.2	16.8	18.7
— non-budgetary	nil	nil	nil	nil

CANADIAN LIVESTOCK FEED BOARD

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE
AND THE
CANADIAN LIVESTOCK FEED BOARD

I have examined the balance sheet of the Canadian Livestock Feed Board as at March 31, 1988 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Livestock Feed Assistance Act and regulations and the by-laws of the Board.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987	LIABILITIES	1988	1987
	$	$		$	$
Current			Current		
Accounts receivable	2,633	6,038	Accounts payable	75,961	59,095
Parliamentary appropriations receivable	1,762,837	1,968,320	Contributions payable	1,723,963	1,933,994
	1,765,470	1,974,358		1,799,924	1,993,089
Amounts recoverable under the new inland elevator construction assistance program (Note 3)	348,184	459,879	Provision for employee termination benefits	136,439	127,716
				1,936,363	2,120,805
			EQUITY OF CANADA		
			Equity of Canada	177,291	313,432
	2,113,654	2,434,237		2,113,654	2,434,237

Approved by Management:

PIERRE MORIN
Director of Finance

Approved by the Board:

DENIS ÉTHIER
Chairman

CANADIAN LIVESTOCK FEED BOARD—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Contributions		
Feed freight assistance	17,233,844	15,834,547
New inland elevator construction assistance (Note 3)	14,000	13,000
	17,247,844	15,847,547
Administrative expenses		
Salaries and employee benefits	943,180	883,696
Travel	92,397	79,380
Rentals	91,548	89,759
Telephone	49,188	48,180
Stationery and office supplies	48,711	52,130
Publication of reports	46,623	40,649
Postage	44,732	39,727
Professional and special services	34,411	41,092
Equipment and office furniture	33,718	11,023
Electricity	10,865	10,507
Advisory committee fees	4,000	2,375
Accounting and cheque issue services	3,000	3,000
Miscellaneous	6,306	8,562
	1,408,679	1,310,080
Cost of operations for the year	18,656,523	17,157,627

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance at beginning of the year	313,432	474,505
Parliamentary appropriations	18,517,382	16,993,554
Services provided without charge by a government department	3,000	3,000
	18,833,814	17,471,059
Cost of operations for the year	18,656,523	17,157,627
Balance at end of the year	177,291	313,432

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities		
Cost of operations for the year	(18,656,523)	(17,157,627)
Items not affecting liquidity		
Provision for losses in respect of amounts recoverable under the new inland elevator construction assistance program	14,000	13,000
Services provided without charge by a government department	3,000	3,000
Increase in the provision for employee termination benefits	8,723	19,616
	(18,630,800)	(17,122,011)
Decrease in accounts receivable	3,405	4,944
Increase (decrease) in accounts payable	16,866	(22,637)
Increase (decrease) in contributions payable	(210,031)	127,728
	(18,820,560)	(17,011,976)
Financing activities		
Parliamentary appropriations	18,517,382	16,993,554
Investing activities		
Amounts recovered under the new inland elevator construction assistance program	97,695	138,328
Parliamentary appropriations receivable		
Increase (decrease) for the year	(205,483)	119,906
Balance at beginning of the year	1,968,320	1,848,414
Balance at end of the year	1,762,837	1,968,320

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and objectives

The Board, a Crown corporation named in Part I of Schedule C to the Financial Administration Act, was established in 1967 under the Livestock Feed Assistance Act with the objective of ensuring:

— the availability of feed grain to meet the needs of livestock feeders;

— the availability of adequate storage space in Eastern Canada for feed grain to meet the needs of livestock feeders; and

— reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories.

2. Significant accounting policies

(a) Liquidity

The financial operations of the Board are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, the liquidity consists of parliamentary appropriations receivable or payable.

(b) Contributions

Feed freight assistance is charged to operations in the year in which shipments are made.

Write-offs or provisions for losses of amounts recoverable under the new inland elevator construction assistance program are charged to operations in the year in which collection is considered doubtful.

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

(c) Capital expenditures

Purchases of equipment, office furniture, vehicles and costs of office renovations are expensed in the year of acquisition.

(d) Parliamentary appropriations

Parliamentary appropriations are recorded in the Statement of Equity of Canada for the year to which they apply.

(e) Services provided without charge

An estimated amount for services provided without charge by a government department is included in expenses with an offset to the equity of Canada.

(f) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Amounts recoverable under the new inland elevator construction assistance program

Under the new inland elevator construction assistance program, the Board contributed towards certain construction costs. As at March 31, 1983, all contributions by the Board had been paid to operators of the elevators. These operators are called upon to reimburse, without interest, part of the contributions received. Reimbursements are based on stored quantities from the fourth to the tenth year of operation of the new facility without exceeding 40% of the contribution received.

As at March 31, 1988, the Board estimates that the amounts that will be recovered, net of a provision for losses, total $348,184 ($459,879 as at March 31, 1987). Because of the basis for the calculation of reimbursements, it is not possible to determine the amounts that will be recovered during each applicable year.

SUMMARY PAGE

CANADIAN NATIONAL RAILWAY COMPANY

MANDATE

To operate a national railway system and other transportation and related services.

BACKGROUND

The corporation was created out of more than 200 companies, many of them insolvent. Its creation avoided the emergence of a monopoly in railway transport. The corporation's role was to mold a number of railway companies into one strong and commercially-competitive system, serving the entire nation. It was recapitalized in 1937, in 1952 and again in 1978.

CORPORATION DATA

HEAD OFFICE	935 de la Gauchetière Street West Montreal, Quebec H3B 2M9
STATUS	—Schedule III, Part II —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1919; by the *Canadian National Railway Act* which was superseded by the 1955 Act of the same name (R.S.C. 1985, c. C-19).
CHIEF EXECUTIVE OFFICER	Ronald E. Lawless
CHAIRMAN (ACTING)	Brian O'N. Gallery
AUDITOR	Touche Ross & Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.***

	1987	1986	1985	1984
At the end of the year				
Total Assets	7,594	7,843	8,139	7,467
Obligations to the private sector	2,901	3,380	3,217	2,696
Obligations to Canada	185	209	266	274
Equity of Canada	3,101	3,005*	3,418	3,324
Cash from Canada in the year				
—budgetary**	21	20	9	7
—non-budgetary	nil	nil	nil	18

* $328 million of capital stock cancelled as CN Marine Inc. was transferred to the Crown.

** Excludes payments of a kind made to a general class of recipients and excludes cash for CN Marine Inc.

*** Until 1986, CN Marine Inc. was consolidated within CNR.

CANADIAN NATIONAL RAILWAY SYSTEM

AUDITORS' REPORT

TO THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheets of the Canadian National Railway System as at December 31, 1987 and 1986 and the consolidated statements of income, retained earnings and changes in financial position for each of the years in the three year period ended December 31, 1987. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the System as at December 31, 1987 and 1986 and the results of its operations and the changes in its financial position for each of the years in the three year period ended December 31, 1987 in accordance with generally accepted accounting principles applied on a consistent basis.

Coopers & Lybrand
Chartered Accountants
(For the years ended
December 31, 1986 and 1985)

Touche Ross
Chartered Accountants
(For the years ended
December 31, 1987, 1986 and 1985)

Montreal, Canada
March 8, 1988

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1987	1986
Current		
Accounts receivable	451,322	494,597
Material and supplies	284,850	377,132
Other	229,613	252,915
	965,785	1,124,644
Insurance Fund	10,598	8,905
Investments	170,859	75,270
Properties	6,212,562	6,248,505
Other Assets and Deferred Charges	233,845	385,290
	7,593,649	7,842,614

LIABILITIES		1987		1986
Current				
Bank indebtedness		63,260		106,894
Accounts payable and accrued charges		942,250		899,189
Current portion of long-term debt		208,649		305,812
Other		237,027		186,273
		1,451,186		1,498,168
Provision for Insurance		10,598		8,905
Other Liabilities and Deferred Credits		298,110		274,097
Long-Term Debt		2,728,331		3,052,486
Minority Interest in Subsidiary Companies		4,345		4,345
SHAREHOLDER'S EQUITY				
Capital stock	2,278,867		2,278,867	
Retained earnings	822,212	3,101,079	725,746	3,004,613
		7,593,649		7,842,614

See accompanying notes to consolidated financial statements.

On behalf of the Board:

BRIAN O'N. GALLERY
Director

RONALD E. LAWLESS
Director

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1987	1986	1985
CN Rail			
Revenues	3,716,385	3,652,655	3,753,190
Expenses*	3,605,010	3,663,826	3,647,658
Income (loss)	111,375	(11,171)	105,532
Grand Trunk Corporation			
Revenues	486,044	531,399	551,782
Expenses	464,197	545,556	538,200
Income (loss)	21,847	(14,157)	13,582
Enterprises group			
CN Communications			
Revenues	296,517	299,744	303,930
Expenses	275,122	263,505	260,882
Income	21,395	36,239	43,048
CN Exploration			
Revenues	37,293	33,869	56,730
Expenses	26,672	29,368	26,123
Income	10,621	4,501	30,607
CN Real Estate			
Revenues	54,102	35,157	29,582
Expenses	16,300	16,330	14,885
Income	37,802	18,827	14,697
Other			
Income	7,548	7,487	4,215
Total Enterprises group	77,366	67,054	92,567
Total CN Rail, Grand Trunk Corporation, Enterprises	210,588	41,726	211,681
Imposed public duty: TerraTransport Loss	(38,964)	(41,291)	(39,908)
Total continuing operations	171,624	435	171,773
Discontinued operations*			
CN Hotels			
Loss	(13,113)	(6,324)	(8,147)
CN Route			
Loss		(70,961)	(42,590)
Dockyard			
Income (loss)	6,268	(9,430)	(2,933)
Total discontinued operations	(6,845)	(86,715)	(53,670)
Income (loss) before income taxes and extraordinary items	164,779	(86,280)	118,103
Income taxes	57,486		57,823
Income (loss) before extraordinary items	107,293	(86,280)	60,280
Extraordinary items**	13,289		57,359
Net income (loss)	120,582	(86,280)	117,639

*See Note 2.
**See Note 3.
See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1987	1986	1985
Balance, beginning of year	725,746	812,026	717,915
Net income (loss)	120,582	(86,280)	117,639
	846,328	725,746	835,554
Dividend	24,116		23,528
Balance, end of year	822,212	725,746	812,026

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1987	1986	1985
Cash provided from (used for)			
Operating activities			
Net income (loss)	120,582	(86,280)	117,639
Non-cash charges to income			
Depreciation and amortization	293,045	311,807	282,817
Loss (income) of equity investees less dividends	1,473	1,055	308
Provision for property impairment*	43,075		
Loss on disposal of investment			737
Loss on disposal of CN Route		45,320	
Changes in working capital items**	252,674	(21,194)	(73,273)
Other	33,584	9,928	(23,600)
	744,433	260,636	304,628
Investing activities			
Additions to properties	(482,058)	(484,072)	(744,475)
Net proceeds from disposal of properties	67,590	48,094	39,670
Investments	(6,723)	(5,202)	(23,010)
Proceeds from sale of CN Marine Inc. and related assets		327,558	
Redemption of capital stock		(327,558)	
Proceeds from sale of CN Route		23,000	
Proceeds from sale of Newfoundland Dockyard	23,596		
Proceeds from sale of investment			1,571
Working capital of previously consolidated entities	(2,747)	(7,633)	
	(400,342)	(425,813)	(726,244)
Cash provided (used) before financing activities	344,091	(165,177)	(421,616)
Cash (bank indebtedness) beginning of year	(106,894)	(152,719)	(91,687)
	237,197	(317,896)	(513,303)
Financing activities			
Issuance of long-term debt	19,020	435,492	597,060
Reduction of long-term debt	(319,477)	(224,490)	(236,476)
	(300,457)	211,002	360,584
Bank indebtedness, end of year	(63,260)	(106,894)	(152,719)

*See Note 3.
**Excluding cash, bank indebtedness, and current portion of long-term debt.
See accompanying notes to consolidated financial statements.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

All references in these Notes to the "Company" refer to Canadian National Railway Company which is wholly owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway, telecommunications and other property entrusted by the Government of Canada to the Company for management and operation. A division designated in the Consolidated Statement of Income as an "Imposed public duty", as is TerraTransport, is one whose operations are continued by the Company in accordance with directions from the Government of Canada despite the fact that such continued operations are contrary to the economic interests of the Company.

(a) Principles of Consolidation

The consolidated financial statements include the accounts of all significant subsidiaries and the Company's share of the assets, liabilities, revenues and expenses of CNCP Telecommunications which is accounted for by the proportionate consolidation method; CN's share in the activities of CNCP Telecommunications represents slightly more than half of the activities of CN Communications. Also, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada are included in the consolidated financial statements.

Once a formal plan for the disposition of a significant segment has been adopted, the segment is no longer consolidated but reported under the equity method and included in "Investments" in the consolidated financial statements. The related operating results are reported as results of discontinued operations.

Investments in entities in which the Company has less than a majority interest are accounted for by the equity method, where appropriate.

(b) Reporting by Division

In presenting the results by division, interdivisional charges for services have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and Supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Insurance Fund

Certain System components are self-insured for various risks, with a separately-invested fund being maintained. The provision for insurance represents the estimated amount of self-insured losses to be settled.

(e) Properties

Accounting for railway and telecommunications properties is carried out in accordance with rules issued by the Canadian Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian properties), and the Interstate Commerce Commission (United States properties). Generally, major additions and replacements are capitalized and interest costs are charged to expense.

The cost of depreciable railway and telecommunications assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation. Other depreciable assets retired or disposed of are accounted for in accordance with the unit plan whereby gains or losses are taken into income as they occur.

The Company follows the successful efforts method of accounting for its oil and gas operations whereby the acquisition costs of oil and gas properties, the costs of successful exploratory wells and the costs of drilling and equipping development wells are capitalized.

(f) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway and telecommunications properties, rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	2.46%-2.89%
Rails	1.87%
Other track material	2.23%-2.83%
Ballast	2.76%
Road locomotives	5.23%
Freight cars	1.73%-3.18%
Commercial communication systems	5.78%

Acquisition costs of oil and gas properties are amortized on a straight-line basis over the term of the lease until such time as the properties are determined to be productive or judged to be impaired. Acquisition costs of productive properties and costs of successful exploratory drilling and of drilling and equipping development wells are charged against income on the unit-of-production method based upon proven reserves of oil and gas. Exploratory dry hole and acquisition costs judged to be impaired are charged against income in the current period. Other exploratory expenditures are charged against income as incurred.

(g) Transportation Revenues

Transportation revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with movements not completed are generally deferred.

(h) Pensions

Pension costs are determined periodically by independent actuaries. Pension expense is charged annually to operations and comprises the total of the following:

—the cost of pension benefits provided in exchange for employees' services rendered during the year, and

—amortization of past service costs over the expected average remaining service life of the employee group covered by the plans.

The pension plans are funded through contributions determined in accordance with the accrued benefit actuarial cost method.

(i) Foreign Exchange

The Company's foreign operations are classified as integrated and are translated and accounted for on the following bases. Current assets (excluding material and supplies), current liabilities and

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

long-term debt are translated at the rates in effect at the balance sheet date, whereas all other assets and liabilities are translated at historical rates. Revenues and expenses are translated at average rates during the year except for depreciation which is translated at exchange rates prevailing when the related properties were acquired.

The Company's own foreign denominated assets and liabilities are accorded similar treatment. Revenues and expenses are translated at rates prevailing at the time of the transactions except for revenues designated as a hedge against repayment of foreign denominated long-term debt which are translated at the rate in effect at the inception of the debt.

Currency gains and losses are reflected in net income for the year, except for unrealized foreign currency losses on long-term debt. The Company has designated future U.S. dollar revenue streams as a hedge against the repayment of most of its long-term debt denominated in U.S. dollars, and has thus deferred reflecting the related unrealized foreign currency translation losses in net income until the earlier of the debt repayment or the expiry of the hedge. Unrealized foreign currency losses related to long-term debt denominated in U.S. dollars not covered by the hedge are deferred and amortized over the remaining life of the debt. Such deferred amounts are included in the Consolidated Balance Sheet as part of Other Assets and Deferred Charges.

(j) Leases

Leases which satisfy the criteria for capital leases and which have been entered into after 1981 have been capitalized. Other leases entered into prior to 1982, satisfying the criteria for capital leases, have been recorded as operating leases.

Note 2: Discontinued Operations and Special Charge

(a) Discontinued Operations

During 1987 the Company entered into negotiation for the sale of its CN Hotels division and disposed of its former dockyard operations in Newfoundland. Details of the losses (income) incurred on these and other operations discontinued within the three years ended December 31, 1987 are as follows:

	Year ended December 31		
	1987	1986	1985
	(in thousands of dollars)		
CN Hotels (see Note 16)			
Operating loss	13,113	6,324	8,147
CN Route			
Operating loss		25,641	42,590
Loss arising from disposal		45,320	
		70,961	42,590
Dockyard			
Operating (income) loss	(6,268)	4,530	2,933
Provision for loss arising from disposal		4,900	
	(6,268)	9,430	2,933
Total discontinued operations	6,845	86,715	53,670

(b) Special Charge

CN Rail expenses include a special charge of $6.0 million (1986—$60.2 million, 1985—$40.4 million) relating to a provision for rationalization costs in connection with an ongoing program to reduce the size of the CN Rail work force.

Note 3: Extraordinary Items

	Year ended December 31		
	1987	1986	1985
	(in thousands of dollars)		
Reduction in income taxes on application of prior years' losses	56,364		57,359
Less provision to write down the non-monetary assets of TerraTransport to a nominal value in view of their continuing inability to generate net income	43,075		
	13,289		57,359

Note 4: Investments

	Percentage of Voting interest	December 31	
		1987	1986
		(in thousands of dollars)	
Entities accounted for by equity method			
CNCP Niagara-Detroit Partnership	50%	14,757	17,834
The Toronto Terminals Railway Company	50%	10,682	10,682
CN Hotels (see Notes 2 (a) and 16)		120,025	
Dockyard (see Note (2(a))			26,417
Other		13,791	11,253
		159,255	66,186
Other companies and investments, at cost less provisions for impairment where applicable		11,604	9,084
Total		170,859	75,270

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 5: Properties

	December 31, 1987			December 31, 1986		
	Cost	Accumulated depreciation	Net	Cost	Accumulated depreciation	Net
	(in thousands of dollars)					
CN Rail	8,150,866	2,953,747	5,197,119	7,978,729	2,869,139	5,109,590
Grand Trunk Corporation	531,609	142,715	388,894	557,864	153,150	404,714
Enterprises group						
CN Communications	761,979	312,858	449,121	742,175	312,045	430,130
CN Exploration	94,480	35,627	58,853	85,728	25,261	60,467
CN Real Estate	78,881	16,204	62,677	63,279	13,861	49,418
Other	71,513	15,615	55,898	71,353	14,354	56,999
TerraTransport (see Note 3)				89,919	56,429	33,490
Discontinued operations						
CN Hotels				164,894	61,197	103,697
	9,689,328	3,476,766	6,212,562	9,753,941	3,505,436	6,248,505
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada	1,073,992	564,974	509,018	1,060,097	569,633	490,464

At December 31, 1987 the gross value of assets under capital leases included above was $132.5 million (1986—$119.4 million) and related accumulated amortization thereon amounted to $14.1 million (1986—$9.3 million).

Note 6: Long-Term Debt

	Maturity	Currency in which Payable	December 31 1987	December 31 1986
			(in thousands of dollars)	
Bonds, Debentures and Notes				
Canadian National 8¾%, 10 Year Bonds (b)	Mar. 1, 1987	Canadian		45,947
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian		93,596
Canadian National 14⅜%, 10 Year Notes (c)	Dec. 1, 1991	United States	117,817	117,817
Canadian National 11⅛%, 8 Year Notes	June 11, 1993	Canadian	100,000	100,000
Canadian National 9⅞%, 8 Year Notes	Mar. 18, 1994	Canadian	100,000	100,000
Canadian National 12½%, 10 Year Notes	Apr. 15, 1995	Canadian	100,000	100,000
Canadian National 6½%, 10 Year Japanese Yen Notes (d)	Mar. 26, 1996	Canadian	70,000	70,000
Canadian National 9⅛%, 10 Year Notes	Oct. 1, 1996	Canadian	100,000	100,000
Canadian National 9¼%, 20 Year Sinking Fund Debentures	Mar. 15, 1998	United States	89,022	106,826
Canadian National 5⅛%, 15 Year Swiss Franc Bonds (e)	Aug. 22, 2000	Canadian	98,617	98,617
Canadian National 8⅛%, 15 Year Notes	May 21, 2001	Canadian	150,000	150,000
Canadian National 8¾%, 25 Year Sinking Fund Debentures	July 1, 2002	United States	75,124	84,748
Canadian National 9.70%, 25 Year Sinking Fund Debentures	July 15, 2004	United States	174,940	174,940
Canadian National 13%, 20 Year Sinking Fund Debentures	Nov. 15, 2004	Canadian	96,732	100,000
Canadian National 12¼%, 20 Year Sinking Fund Debentures	May 1, 2005	Canadian	125,000	125,000
Canadian National 14%, 25 Year Sinking Fund Debentures	Jan. 15, 2006	United States	178,783	178,783
Canadian National 15%, 25 Year Sinking Fund Debentures	June 1, 2006	United States	181,238	181,238
Canadian National 16¼%, 25 Year Sinking Fund Debentures	Mar. 1, 2007	United States	183,053	183,053
Canadian National 14⅜%, 30 Year Sinking Fund Debentures	Sept. 1, 2012	United States	247,984	247,984
Canadian National 12%, 30 Year Sinking Fund Debentures	Mar. 15, 2013	United States	122,548	122,548
Buffalo and Lake Huron 5½%, 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total Bonds, Debentures and Notes			2,312,881	2,483,120
Government of Canada Loan and Advances (f)				
Government of Canada loan		Canadian	184,765	195,169
Canadian Government Railways advances for working capital		Canadian		13,918
Total Government of Canada Loan and Advances			184,765	209,087

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Other			
Amounts owing under equipment purchase agreements (g)	United States	137,916	162,736
Swiss borrowings	Swiss Francs		64,684
Syndicated loan (h)	Canadian	42,610	42,610
Capital lease obligations (i)	Various	119,037	108,895
Term loan (j)	United States	2,634	
Promissory note 9½%	Canadian		778
Income debenture	Canadian		8,065
Adjustment to current exchange rate (see Note 1(i))		143,861	285,794
Total Other		446,058	673,562
		2,943,704	3,365,769
Less: current portion of long-term debt		208,649	305,812
unamortized discount and other		6,724	7,471
		215,373	313,283
Long-Term Debt		2,728,331	3,052,486

(a) Guaranteed by the Government of Canada.

(b) These bonds are subject to repurchase arrangements.

(c) It is the Company's intention, given continuing favourable interest rates, to redeem this issue on its "call" date of December 1, 1988. The amount of the issue is accordingly included in the current portion of long-term debt.

(d) The Company borrowed $70.0 million at an all-in cost of 10.25% by means of a Euro-yen public note issue and a currency swap.

(e) The Company borrowed $98.6 million at an all-inclusive cost of 11.17% by means of a public bond issue in Switzerland and a currency swap.

(f) The Government of Canada loan bears interest at 8¼% per annum and is payable in equal semi-annual payments of $13.63 million covering principal and interest to June 30, 1998.

(g) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 1995 at interest rates ranging from 8% to 17¼%. As at December 31, 1987, the principal amounts are payable as U.S. $121.1 million (December 31, 1986—U.S. $144.4 million).

(h) The Company borrowed $42.6 million at an all-inclusive cost of 11.535% by means of a yen syndicated loan and currency swap.

(i) Interest rates for these leases range from approximately 7⅞% to 14 ½% with expiry dates occurring during the years 1988 through 2004. The imputed interest on these leases amounts to $107.0 million (1986—$116.2 million).

(j) Repayable by annual principal instalments of $400,000 over a five year term, to August 15, 1992. The interest is charged at favourable varying rates.

(k) Principal repayments, including sinking fund repayments, repurchase arrangements and capital lease repayments, on debt outstanding at December 31, 1987, are as follows:

	Year ended December 31 (in thousands of dollars)
1988	208,649
1989	74,127
1990	76,910
1991	101,197
1992	111,776
1993-1997	1,115,606
1998-2002	740,149
2003-2007	391,668
2008-2012	101,995
2013	12,993

Note 7: Shareholder's Equity

(a) Capital stock

The capital stock of Canadian National Railway Company, $2,278,866,774, consists of 5,868,786 common shares of no par value authorized, issued and outstanding which are owned by the Government of Canada.

(b) Retained Earnings

Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year or such greater percentage as the Governor in Council may direct. Accordingly, a dividend representing 20% of the net income for the year has been accrued and is included in Other Current Liabilities. The dividend accrued on 1985 income which has not yet been paid is also included in that caption.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 8: Major Commitments

(a) Leases

(i) The Company's commitments as at December 31, 1987, under leases, excluding those which have been capitalized and for which the lease obligations are recorded as long-term debt (see Note 6), are as follows:

Non-Cancellable Leases

	Pre-1982 Capital Leases	Operating Leases
	Year ended December 31	
	(in thousands of dollars)	
1988	37,802	89,765
1989	31,838	81,755
1990	13,118	53,657
1991	5,904	47,502
1992	4,393	44,683
1993-1997	6,611	168,221
1998-2002	2,927	29,626
thereafter	447	4,622
Total minimum lease payments	103,040	519,831
Less amount representing imputed interest	17,858	
Present value of net minimum lease payments under capital leases	85,182	

A significant portion of the leases is in respect of railway rolling stock and many of them provide renewal options and an option to purchase the property at fair market value at the end of the lease term.

(ii) Rental expenses under all lease arrangements which have not been capitalized were:

	Year ended December 31		
	1987	1986	1985
	(in thousands of dollars)		
Total expenses	173,298	178,034	187,949
Expenses under pre-1982 capital leases included in total expenses	43,188	46,825	50,863

(iii) Increases in income, assets and liabilities in the consolidated financial statements, which would have arisen if leases entered into prior to 1982 and which satisfied the criteria for capital leases had been capitalized, are as follows:

	Year ended December 31		
	1987	1986	1985
	(in thousands of dollars)		
Net increase in income	13,132	11,609	10,776
Increase in Assets			
Properties			
Leased properties under capital leases	174,101	194,092	238,429
Less accumulated amortization	127,481	128,565	156,672
	46,620	65,527	81,757
Other assets and deferred charges			
Unamortized deferred exchange loss	10,172	17,508	23,990
	56,792	83,035	105,747
Increase in Current Liabilities			
Present value of obligations under capital leases	30,900	33,935	33,387
Increase in Non-Current Liabilities			
Present value of obligations under capital leases	73,726	101,622	127,180
Adjustment to current exchange rate (see Note 1(i))	11,456	22,324	30,699
	85,182	123,946	157,879
Less current portion	30,900	33,935	33,387
	54,282	90,011	124,492

(b) Other

The Company has commitments at December 31, 1987, for capital expenditures of $21.6 million for railway ties and $9.7 million for rail.

Note 9: Subsidies

Revenues include the following subsidies:

	Year ended December 31		
	1987	1986	1985
	(in thousands of dollars)		
Government of Canada			
(a) Payments under the Railway Act paid under authority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	37,661	39,641	37,151
(b) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	18,520	18,735	20,460
(c) Sundry	1,884	2,502	6,074
Other assistance	134	163	167
	58,199	61,041	63,852

Note 10: Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age generally based on compensation and length of service and/or contributions.

Effective January 1, 1987, the Company implemented prospectively the new recommendations of the Canadian Institute of Chartered Accountants using actuarial valuations as at December 31, 1986 for all significant pension plans. These December 31, 1986 valuations revealed a consolidated actuarial liability of $6.2 billion and a consolidated actuarial asset value of $4.9 billion. For purposes of the new CICA recommendations, it is estimated that those amounts could approximate $6.3 billion and $5.3 billion respectively as at December 31, 1987. Subsequent actuarial valuations will determine the actual values at that date.

Annual pension costs were:

	Year ended December 31		
	1987	1986	1985
	(in thousands of dollars)		
	200,731	194,425	139,956

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 11: System Interest Expense

	Year ended December 31		
	1987	1986	1985
	(in thousands of dollars)		
Interest			
Total interest on long-term debt	367,142	380,977	333,574
Interest on short-term borrowings	7,175	6,889	5,381
Interest income	(2,435)	(5,567)	(2,713)
	371,882	382,299	336,242

Note 12: Income Taxes

(a) The Company has timing differences of approximately $390 million which are available to reduce taxable income of future years. Of that amount, about $119 million is due to the excess of the undepreciated capital cost for income tax purposes over net book value of depreciable assets.

(b) Investment tax credits are also available to reduce future income taxes otherwise payable until the related year of expiry:

Year of Expiry	(in millions of dollars)
1988	4.3
1993	25.9
1994	33.9
1995	29.7
1996	18.9
1997	12.7

The Company is eligible for a refund of 20% of the current year's investment tax credits in respect of qualified expenditures and has recognized the resulting benefit as a reduction of such expenditures.

(c) The Company's provision for income taxes is made up as follows:

	Year ended December 31		
	1987	1986	1985
	(in thousands of dollars)		
Provision for (recovery of) income taxes based on combined basic Canadian federal and provincial tax rate of 48.6% (1986—49.8%, 1985—48.9%)	59,148	(42,967)	57,752
Increase (decrease) in taxes resulting from			
Non-taxable portion of capital gain on disposals of discontinued operations		(21,631)	
Non-allowable foreign exchange loss on conditional sale agreements	1,347	1,535	437
Profit on sale of land	(6,785)	(2,528)	(2,874)
Unapplied losses		62,256	
Other	3,776	3,335	2,508
Actual provision for income taxes resulting in an effective tax rate of 47.2% (1986—Nil, 1985—49.0%)	57,486		57,823

Note 13: Segmented Information

(a) Geographic Areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International Traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1987, such revenues approximated $612 million (1986—$587 million, 1985—$628 million).

(c) Revenues by Division

	December 31		
	1987	1986	1985
	(in thousands of dollars)		
CN Rail	3,716,385	3,652,655	3,753,190
Grand Trunk Corporation	486,044	531,399	551,782
Enterprises group			
CN Communications	296,517	299,744	303,930
CN Exploration	37,293	33,869	56,730
CN Real Estate	54,102	35,157	29,582
Other	38,608	38,130	29,439
TerraTransport	20,170	25,002	25,919
Discontinued operations			
CN Hotels	135,010	126,131	111,631
CN Route		123,643	144,681
Dockyard		8,786	10,906
	4,784,129	4,874,516	5,017,790

(d) Identifiable Assets by Division

	December 31		
	1987	1986	1985
	(in thousands of dollars)		
CN Rail	6,203,938	6,301,242	6,496,422
Grand Trunk Corporation	623,715	630,428	633,296
Enterprises group			
CN Communications	528,223	506,242	498,873
CN Exploration	67,157	68,583	73,401
CN Real Estate	93,603	79,253	81,982
Other	67,139	68,239	66,485
TerraTransport (see Note 3)	9,874	52,304	56,906
Discontinued operations			
CN Hotels		136,323	118,367
CN Route			76,493
Dockyard			36,556
	7,593,649	7,842,614	8,138,781

CANADIAN NATIONAL RAILWAY SYSTEM—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

(e) Capital Expenditures and Depreciation by Division

	Year ended December 31					
	Capital Expenditures*			Depreciation		
	1987	1986	1985	1987	1986	1985
	(in thousands of dollars)					
CN Rail	355,146	356,746	594,303	211,045	212,305	196,297
Grand Trunk Corporation	12,554	21,990	20,903	14,473	18,773	13,593
Enterprises group						
CN Communications	68094	58,152	64,658	45,585	47,492	46,192
CN Exploration	9,147	10,859	33,283	10,723	13,093	6,994
CN Real Estate	17,981	13,720	5,687	1,027	815	1,026
Other	340	341	279	1,437	1,453	1,440
TerraTransport	589	5	3,037	2,461	5,964	5,443
Discontinued operations						
CN Hotels	18,207	22,393	20,296	6,023	5,278	4,783
CN Route			925		5,174	5,490
Dockyard		(134)	1,104		1,004	1,061
	482,058	484,072	744,475	292,774	311,351	282,319

*Represents additions to properties.

Note 14: Other Matters

(a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.
In addition, the Company provides, under contractual arrangements, rail transportation and maintenance services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1987 aggregated $148.2 million (1986—$203.0 million, 1985—$320.0 million).

(b) Following enactment of the Western Grain Transportation Act, which became effective on January 1, 1984, the Government of Canada, in order to minimize the cost to grain shippers, pays a portion of the cost of shipping grain. Amounts received from the Government of Canada under the Western Grain Transportation Act amounted to $435.3 million in 1987 (1986—$378.0 million, 1985—$278.9 million), a reflection of the volume of grain handled.

(c) Commencing in 1977, the Government of Canada has agreed to pay to the Company, by way of capital grants not exceeding $557.9 million, certain amounts with respect to expenditures incurred in carrying out rehabilitation programs for branch lines in Western Canada. Total payments received up to December 31, 1987, amounted to $457.0 million of which $25.6 million was received in 1987 (1986—$34.5 million, 1985—$43.7 million).

(d) As part of a funding plan for the period from 1986 to 1990 for certain railway operating improvements in Newfoundland, the Company received $12.1 million from the Government of Canada in 1987 out of an expected $29.1 million to be received over the four year period. As part of an earlier program for the testing and evaluation of such railway operations, billings to the Government of Canada amounted to $5.3 million in 1986.

Note 15: Reclassification of Comparative Figures

During 1987, changes were made to improve the classification of certain items and for comparative purposes the 1986 and 1985 figures have been reclassified.

Note 16: Subsequent Event

On January 29, 1988, the Board of Directors of the Company approved the sale of substantially all of the net assets of the CN Hotels Division for a consideration of $260 million plus working capital.

The net assets have been deconsolidated and are included in "Investments" in the consolidated financial statements (see Note 4).

SUMMARY PAGE

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.

MANDATE

To collect monies due to it from the sale of eight steamships to Cuban interests.

BACKGROUND

The corporation, which provided a steamship service to the West Indies, has been inactive since 1958 when its fleet of ships was sold to Banco Cubana of Havana. In 1959, the corporate management was transferred to federal government officials for the purpose of collecting the proceeds from the sale. An irrevocable letter of credit issued through the Bank of America to cover the final principal payment was not honoured because of the imposition of the Cuban Assets Control Regulations by the U.S. government on July 3, 1963. The sole purpose of maintaining the company has been to collect the outstanding principal plus interest, totalling $1.2 million as of December 31, 1987. Authority to dissolve the corporation was given in the *Crown Corporations Dissolution Authorization Act*, which received Royal Assent on October 29, 1985.

CORPORATION DATA

HEAD OFFICE	Tower C Place de Ville Ottawa, Ontario K1A 0N5
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1927; created by CNR in 1927 under the *Dominion Companies Act* and continued under the *Canada Business Corporations Act*, November 21, 1978.
CHIEF EXECUTIVE OFFICER	N. Van Duyvendyk
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	1984
At the end of the year				
Total Assets	1.2	1.1	1.1	1.0
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.3	0.3	0.3	0.3
Equity of Canada	0.9	0.8	0.7	0.6
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1987 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at December 31, 1987 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Business Corporations Act and the by-laws of the corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 31, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	1986
	$	$
Cash	1,496	1,465
Deposit with Receiver General for Canada	95,000	95,000
Blocked funds (Note 2)	1,155,280	1,074,430
	1,251,776	1,170,895

LIABILITIES	1987	1986
	$	$
Account payable	30	
Matured bonds—Unclaimed (Note 3)	14,025	14,025
Due to Canada (Note 4)	324,024	324,024
	338,079	338,049
EQUITY OF CANADA		
Capital stock		
Authorized and issued		
10 Class A shares without nominal or par value	976	976
Retained earnings	912,721	831,870
	913,697	832,846
	1,251,776	1,170,895

Approved by the Board of Directors:

N. VAN DUYVENDYK
Chairman

M. BRENNAN
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Interest income	80,894	97,584
Filing fee and bank charges	43	30
Net income for the year	80,851	97,554
Retained earnings at beginning of the year	831,870	734,316
Retained earnings at end of the year	912,721	831,870

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. Authority and activities

The Corporation is continued under the Canada Business Corporations Act and is a parent Crown corporation named in Schedule C Part I to the Financial Administration Act. It ceased all active operations in 1957, at which time it sold its fleet of eight vessels to Cuban interests.

On October 29, 1985, Parliament passed the Crown Corporations Dissolution Authorization Act which authorized the Minister of Finance to dissolve the Corporation.

An assignment has been prepared in which the Corporation transfers to Her Majesty in Right of Canada all its rights and interests in, to or arising out of the letter of credit referred to in Note 2 below. However, this document has not yet been executed since the consent from BankAmerica International to this assignment and their acknowledgement that payment under the letter of credit will be made to Her Majesty in Right of Canada, have not yet been received.

Accordingly, the Corporation remains to be dissolved and as such the blocked funds are still recorded as an asset of the Corporation.

The dissolution process will be completed when the consent and acknowledgement are received from BankAmerica International.

2. Blocked funds

The final installment of $470,400 on the sale of the eight vessels to Cuban interests was due to be paid August 19, 1963 by an irrevocable letter of credit issued through BankAmerica International (then known as Bank of America). However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective and prohibited the Bank from honouring payment of the draft. Amendments to the Regulations, effective March 2, 1979 required blocked funds to be held in an interest-bearing account. At December 31, 1987, accrued interest amounted to $684,880 (1986—$604,030).

Negotiations to obtain a preferred status in order to receive the blocked funds have not been successful. In the opinion of management, based on legal counsel, these funds will be collected when the Regulations are repealed by the United States. A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

Since 1984, the BankAmerica International has withheld 15% of interest earned on the funds blocked at the Bank by the Cuban Asset Regulations as a tax on non-resident earnings. To date $64,656 has been withheld including interest on the withheld funds of $12,300. In management's opinion, the tax exempt status of the Corporation is preserved in the United States by the Tax Convention of 1984. Therefore, amounts withheld and the interest forgone thereupon have been included in income and assets and accordingly no liability recorded.

3. Matured bonds—Unclaimed

The matured bonds have been unclaimed since March 1, 1955 and as a result of the statute of limitations there is no legal obligation to redeem them. However, the Corporation intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada bear no interest and are repayable when the blocked funds are received.

SUMMARY PAGE

CANADIAN PATENTS AND DEVELOPMENT LIMITED

MANDATE

To maximise benefits to Canada by promotion and use of innovations produced on behalf of the Crown, by publicly funded institutions and agencies and by others.

BACKGROUND

The corporation makes available to the public the industrial and intellectual property resulting from government-funded research and development. It makes licensing arrangements with industry and monies received thereby are used to cover most of its operating expenses. Awards are paid to inventors under the *Public Service Inventors Act*.

CORPORATION DATA

HEAD OFFICE	275 Slater Street Ottawa, Ontario K1A 0R3
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Robert R. de Cotret, P.C., M.P.
DEPARTMENT	Regional Industrial Expansion and Science and Technology
YEAR AND MEANS OF INCORPORATION	1947; by letters patent under the *Companies Act*; continued under the *Canada Business Corporation Act* in 1979.
CHIEF EXECUTIVE OFFICER (ACTING)	W. Dallas Gordon
CHAIRMAN	Jacques A. Léger
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	1.2	0.8	1.1	1.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.3	negl.	0.4	0.7
Cash from Canada in the period				
— budgetary	1.1	0.5	0.4	0.4
— non-budgetary	nil	nil	nil	nil

CANADIAN PATENTS AND DEVELOPMENT LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF REGIONAL INDUSTRIAL EXPANSION

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1988 and the statements of operations and surplus (deficit) and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Business Corporations Act and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 8, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Cash	190,223	322,832
Term deposits	525,000	
Accounts receivable	468,437	512,102
Accrued interest	5,514	1,212
Prepaid expenses	18,436	13,623
	1,207,610	849,769
Industrial and intellectual property rights (Notes 2, 3 and 5)	1	1
Experimental equipment (Notes 2 and 4)	1	1
	1,207,612	849,771

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities	581,909	529,183
Royalties received in advance	95,992	124,226
	677,901	653,409
Provision for employee termination benefits	204,683	211,954
	882,584	865,363
EQUITY (DEFICIENCY) OF CANADA		
Capital stock		
Authorized—10,000 shares of no par value		
Issued—5,000 shares fully paid	296,199	296,199
Surplus (deficit)	28,829	(311,791)
	325,028	(15,592)
	1,207,612	849,771

Approved by the Board:

JACQUES A. LÉGER
Director

WILLIAM F. GRAYDON
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Revenue		
Royalties	1,707,938	1,640,384
Service charges under agency agreements	74,976	53,976
Interest on investments	40,347	36,103
Interest on overdue accounts	10,867	3,564
Miscellaneous	9,283	7,642
	1,843,411	1,741,669
Expenses		
Salaries and employee benefits	1,232,341	1,221,757
Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection (Note 5)	573,131	576,030
Accommodation, equipment and other rentals	214,012	210,995
Amounts paid or owed to third parties in respect of royalty revenue	130,044	198,809
Awards to inventors	125,193	107,169
Office supplies, printing, furnishings and equipment	87,722	63,284
Legal fees	70,010	38,403
Provision for doubtful accounts	48,810	89,301
Travel and removal	46,194	34,654
Professional and special services	43,393	57,865
Communications	36,970	41,134
Miscellaneous	7,971	1,815
	2,615,791	2,641,216
Cost of operations	772,380	899,547
Parliamentary appropriation	1,113,000	478,000
Excess of parliamentary appropriation over cost of operations (cost of operations over parliamentary appropriation) for the year	340,620	(421,547)
Surplus (deficit) at beginning of the year	(311,791)	109,756
Surplus (deficit) at end of the year	28,829	(311,791)

STATEMENT OF CHANGES IN CASH RESOURCES FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Cash used in operating activities		
Cost of operations	772,380	899,547
Items not requiring cash		
Provision for employee termination benefits	(12,377)	(18,180)
Loss on disposal of Canada bonds		(3,750)
	760,003	877,617
Cash used in (provided by) non-cash working capital components		
Accounts receivable	(43,665)	(11,831)
Other current assets	9,115	381
Accounts payable and accrued liabilities	(52,726)	(123,854)
Royalties received in advance	28,234	(21,551)
	(59,042)	(156,855)
Payment of employee termination benefits	19,648	
Cash used in operating activities	720,609	720,762
Cash provided by financing activities		
Parliamentary appropriation	1,113,000	478,000
Cash provided by investing activities		
Proceeds from sale of Canada bonds		243,750
Increase during the year	392,391	988
Cash and term deposits at beginning of year	322,832	321,844
Cash and term deposits at end of year	715,223	322,832

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and operations

Canadian Patents and Development Limited is a Crown corporation named in Part I of Schedule C to the Financial Administration Act and is incorporated under the Canada Business Corporations Act. The Corporation was established to make available to the public, through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation receives and processes industrial and intellectual property under arrangements with federal government departments, Crown corporations and agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Corporation pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Industrial and intellectual property rights

Industrial and intellectual property rights are recorded at a nominal value of $1. The net cost of acquisition, protection and maintenance of industrial and intellectual property rights is charged to operations as incurred.

Experimental equipment

Experimental equipment is recorded at a nominal value of $1. The cost of this equipment is charged to operations in the year of acquisition.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the cost of the Plan under present legislation are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the Corporation and are recognized in the accounts on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

3. Industrial and intellectual property rights

The accumulated cost of current inventory of unexpired patent and other rights in respect of industrial and intellectual property amounts to $3,839,430 (1987—$3,399,799).

4. Experimental equipment

The accumulated cost of experimental equipment purchased under active development contracts and held by a licensee amounts to $123,500 (1987—$123,500).

During the year, the Corporation acquired experimental equipment from another federal government entity at no cost. Any proceeds resulting from the sale of this equipment are credited to revenue in the year of disposal.

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

5. Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection

	1988	1987
	$	$
Fees and related expenses	867,627	793,838
Less: recoveries	294,496	217,808
	573,131	576,030

6. Lease commitments

Under a lease agreement dated September 30, 1983 the Corporation pays an annual rent of $169,425 for accommodation. The period covered by this agreement is November 1, 1983 to October 31, 1988.

SUMMARY PAGE

CANADIAN SALTFISH CORPORATION

MANDATE

To regulate interprovincial and export trade in saltfish from participating provinces (Quebec - Lower North Shore, and Newfoundland) to improve earnings of primary producers of cured cod fish.

BACKGROUND

By its enabling legislation, the corporation must buy all saltfish offered to it which is of reasonable quality, and must conduct its operations on a self-sustaining basis without appropriations.

CORPORATION DATA

HEAD OFFICE	Saltfish Building Torbay Road P.O. Box 9440 St. John's, Newfoundland A1A 2Y3
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Thomas E. Siddon, P.C., M.P.
DEPARTMENT	Fisheries and Oceans
YEAR AND MEANS OF INCORPORATION	1970; by the *Saltfish Act* (R.S.C. 1985, c. S-4).
CHIEF EXECUTIVE OFFICER	W.R. Moyse
CHAIRMAN	James G. Barnes
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	27.6	24.4	16.6	14.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	28.9	24.0	17.4	12.3
Equity of Canada	(5.4)	(4.2)	(5.4)	(3.3)
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	4.9	6.6	5.1	(1.8)

CANADIAN SALTFISH CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1988 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Saltfish Act and the bylaws of the Corporation, except for the following activities: involvement in frozen fish products described in Notes 1 and 4; the provision of loans described in Notes 5 and 9(ii); and the guarantee of bank loans described in Note 9(i). In my opinion, these activities are not within the powers of the Corporation under the Saltfish Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 27, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Cash	176,894	542,565
Accounts receivable		
Trade	10,195,069	6,071,422
Other	4,202,616	2,130,834
Inventories (Note 3)	6,186,814	12,898,236
Advances to frozen fish producers (Note 4)	4,158,708	451,575
	24,920,101	22,094,632
Long-term		
Loans receivable (Note 5)	1,041,022	
Account receivable (Note 6)		972,600
	1,041,022	972,600
Fixed (Note 7)		
Land, buildings and equipment	4,025,111	3,382,286
Less: accumulated depreciation	2,370,914	2,084,361
	1,654,197	1,297,925
	27,615,320	24,365,157

LIABILITIES	1988	1987
	$	$
Current		
Working capital loans from Canada (Note 8)	28,500,000	23,500,000
Accounts payable and accrued liabilities	3,796,668	4,275,725
Current portion of capital asset loans from Canada (Note 8)	150,000	150,000
	32,446,668	27,925,725
Long-term		
Capital asset loans from Canada (Note 8)	200,000	350,000
Accrued employee termination benefits	352,535	307,081
	552,535	657,081
Commitments and contingencies (Note 9)		
DEFICIT OF CANADA		
Deficit	(5,383,883)	(4,217,649)
	27,615,320	24,365,157

Approved by the Board:

J. BARNES
Director

W. R. MOYSE
Director

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Saltfish products		
Sales	52,824,043	39,338,151
Less: freight and insurance	2,115,100	1,897,554
	50,708,943	37,440,597
Cost of goods sold		
Production costs	45,067,630	30,057,154
Transportation, storage and packaging	1,412,454	1,744,357
Other buying costs	1,196,184	1,067,821
	47,676,268	32,869,332
Gross profit on saltfish products	3,032,675	4,571,265
Frozen fish (Note 1)		
Sales	32,390,802	36,411,944
Cost of goods sold	32,390,802	36,411,944
Gross profit on frozen fish		
Gross profit before expenses	3,032,675	4,571,265
Expenses		
Interest—Long-term	48,354	63,500
—Current (Net of recoveries of $875,654; 1987—$663,031) (Note 1)	1,148,326	1,083,285
Net interest expense	1,196,680	1,146,785
Loss on foreign exchange	138,665	201,430
Selling (Net of recoveries of $1,060,903; 1987—$1,083,234) (Note 1)	694,402	658,609
Administrative (Net of recoveries of $183,139; 1987—$152,627) (Note 1)	738,574	735,209
	2,768,321	2,742,033
Net profit on operations	264,354	1,829,232
Additional contributions to primary producers of cured codfish		620,000
Unusual items		
Legal fees (Note 9(iv))	522,599	
Bad debt allowance (Note 6)	907,989	
Net profit (loss) for the year	(1,166,234)	1,209,232

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance at beginning of the year	(4,217,649)	(5,426,881)
Net profit (loss) for the year	(1,166,234)	1,209,232
Balance at end of the year	(5,383,883)	(4,217,649)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Funds were provided by (used for)		
Financing activities		
Increase in working capital loans from Canada	5,000,000	6,750,000
Repayment of capital asset loans from Canada	(150,000)	(150,000)
	4,850,000	6,600,000
Operating activities		
Net profit (loss) for the year	(1,166,234)	1,209,232
Adjustments for non-cash items		
Bad debt allowance	907,989	
Depreciation	313,067	196,954
(Gain) on sale of fixed assets	(8,312)	(3,234)
Employee termination benefits	45,454	50,057
	91,964	1,453,009
(Increase) in trade and other balances	(10,381,619)	(472,020)
(Increase) decrease in inventories	6,711,422	(7,213,871)
	(3,578,233)	(6,232,882)
Investing activities		
(Increase) in long-term loans receivable	(1,041,022)	
Purchase of fixed assets	(661,027)	(455,039)
Collection of long-term account receivable	64,611	
	(1,637,438)	(455,039)
Net funds used	(365,671)	(87,921)
Cash at beginning of the year	542,565	630,486
Cash at end of the year	176,894	542,565

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority, objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in 1970, to improve the earnings of the primary producers of cured codfish. The Corporation is a Crown corporation of Canada without share capital, named in Schedule C, Part I to the Financial Administration Act, is an agent of Her Majesty, and is required to conduct its operations on a self-sustaining financial basis. The Corporation is dependent on the Government of Canada for working capital and capital asset loans and is not subject to income taxes.

The Corporation has the exclusive right to trade in and market cured cod-fish and its by-products in the Province of Newfoundland and the Lower North Shore of Quebec and is required to buy all cured cod-fish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through its own facilities or by agents and is subsequently marketed by the Corporation, primarily to foreign countries.

Frozen fish products

The Corporation markets frozen fish products under contractual arrangements with a number of companies. Under these agreements, the Corporation may make advances based on the projected market value to the producer. The balance of the market value received by the producing company is determined by the ultimate selling price and all related expenses. The Corporation also is involved in the role of marketing frozen fish products (traded fish) on behalf of independent producing companies. For providing these services the Corporation recovers its direct costs, certain overhead expenses and charges interest on advances.

CANADIAN SALTFISH CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

To secure the Corporation's position against any possible third party claims against the producer, the Corporation takes title to the product when it leaves the plant. These transactions are recorded as sales and cost of goods sold in the statement of operations. The agreement with the producing company attributes any gain or loss on the ultimate sale of the product to the producer.

The total frozen fish sales that the Corporation was involved in marketing are as follows:

	1988	1987
	$	$
Frozen fish products	32,084,990	34,541,085
Traded frozen fish products	305,812	1,870,859
	32,390,802	36,411,944

2. Significant accounting policies

Depreciation

Depreciation is calculated on the straight-line method and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Equipment	3 to 10 years
Furniture and fixtures	5 years

Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenues and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the results of operations.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Corporation. Contributions with respect to current services are expensed on a current basis.

Employee termination benefits

Employees are entitled to specific benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

Additional contributions to primary producers of cured codfish

The Corporation purchases saltfish at initial prices established by the Board of Directors and obtains processing services at negotiated rates. Additional contributions, if any, to primary producers of cured codfish are determined by the Board based on the results of operations for the year. Contributions are charged to operations in the year in which they are approved for distribution.

3. Inventories

Inventories are made up of the following categories:

	1988	1987
	$	$
Saltfish, at lower of cost and net realizable value	3,435,777	1,723,546
Packages and supplies, at cost	668,329	468,235
Salt, at cost	192,376	247,739
	4,296,482	2,439,520
Frozen fish, at lower of cost and net realizable value	1,890,332	10,458,716
	6,186,814	12,898,236

4. Advances to frozen fish producers

This account consists of working capital advances to frozen fish producers. The advances are secured by inventories, title to which has not yet passed to the Corporation, and by mortgages on plant and equipment and floating charges on other assets of the producers.

5. Loans receivable

This account consists of loans to fish producers to acquire and refurbish fishing vessels. Under the various agreements and arrangements, the Corporation and certain of its agents have been assured a source of supply of larger sized cod-fish for the next five years (see Note 9(ii)).

The loans are secured by mortgages on the vessels and other plant and equipment. Repayment requirements are approximately as follows:

	$
1990	387,000
1991	426,000
1992	119,000
1993	109,000
	1,041,000

6. Account receivable

In 1986, the Corporation provided an allowance of $1,000,000 against an account receivable outstanding since 1984. At that time, the Corporation hoped to realize the balance of the receivable from its security on property owned by this account. During 1987, however, the Corporation had little success in realizing on its security, and as management is now uncertain of collecting the remaining balance of the receivable, a further allowance of $907,989 has been provided.

7. Fixed assets

	1988			1987
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	117,274		117,274	117,274
Buildings	1,196,806	504,036	692,770	604,562
Equipment	2,437,743	1,688,500	749,243	487,732
Furniture and fixtures	273,288	178,378	94,910	88,357
	4,025,111	2,370,914	1,654,197	1,297,925

8. Loans from Canada

Working capital loans are interest bearing (based upon current rates as set by the Bank of Canada) and are repayable within one year.

Total loans outstanding from Canada and banks shall not exceed $50 million.

CANADIAN SALTFISH CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

Loans obtained to finance capital expenditures bear interest and are subject to repayment in ten equal annual instalments. Outstanding capital asset loans are as follows:

Due date	Interest rate	1988	1987
	%	$	$
March 27, 1989	10¼	10,000	20,000
September 28, 1989	10	160,000	240,000
September 30, 1990	12⅜	180,000	240,000
		350,000	500,000
Less: current portion		150,000	150,000
		200,000	350,000

Repayment requirements are $150,000 in 1989, $140,000 in 1990 and $60,000 in 1991.

9. Commitments and contingencies

(i) Loan guarantees

The Corporation has guaranteed bank loans of a fish producer in the amount of $3,720,000 as at March 31, 1988. The loans were used to finance the construction and refurbishing of fishing vessels. In addition, as at March 31, 1988, the Corporation has a commitment to the fish producer to provide up to $1,200,000 in further financing, either as loans or loan guarantees, for the construction of fishing vessels.

The loan guarantees are secured by mortgages on the vessels owned or controlled by the fish producer and its affiliated companies. Additional security is provided by a debenture containing a fixed charge on plant and equipment and by a floating charge on inventories and other assets of the fish producer and its affiliated companies, subject to other amounts owing to the Corporation.

(ii) Loans receivable

The Corporation is committed, as at March 31, 1988, to a loan of approximately $500,000 to a fish producer for the acquisition of a vessel. Security for the loan will be a mortgage on the vessel.

(iii) Operating lease

During the year, the Corporation obtained a five year contract from the Department of Fisheries and Oceans to operate a fishermen's service facility at Punchbowl, Labrador for a nominal annual consideration.

Under the terms of the contract, the Corporation is to provide and maintain a fish purchasing and processing station and certain facilities for the fishermen during the regular fishing season.

(iv) Legal action

The Corporation, other segments of the Canadian saltfish industry and certain Puerto Rican importers have been named in an anti-trust action. At this time, the Corporation is defending the action but is not in a position to reasonably determine its liability, if any.

10. Related party transactions

The Corporation sold approximately $2,700,000 (1987—$5,600,000) of saltfish products to the Canadian International Development Agency. These transactions were in the normal course of business and at regular commercial rates.

11. Remuneration to foreign sales agents

During the year $133,711 (1987—$115,021) was paid to fourteen foreign sales agents with whom the Corporation has commission agents' agreements. For reasons of commercial confidentiality, the Corporation does not publish the names of its foreign sales agents.

SUMMARY PAGE

THE CANADIAN WHEAT BOARD

MANDATE

The Board's mandate is to market wheat, oats and barley grown in western Canada in the best interests of western Canada's grain producers. It administers the *Prairie Grain Advance Payments Act*.

BACKGROUND

The Board was established in 1935 by Act of Parliament and is now responsible for all exports of wheat, oats, and barley grown in a designated area which includes the prairie provinces and small parts of British Columbia. It is also responsible for sales of these grains for human consumption in Canada. The Board may sell domestic feed grains, but in general these sales are handled by producers themselves or by the private trade. The Board does not own or operate grain handling facilities. Co-operative and private companies handle Board grain as agents. The Board issues a government-guaranteed initial payment when the producer delivers grain. Receipts are pooled, and a final payment net of marketing costs is made after the full year's returns, by grain and grade, have been calculated. Deficits are rare but, if they occur they are, by statute, a charge upon the Consolidated Revenue Fund of Canada. The Board negotiates directly with customers, or through Accredited Exporters. Most sales are cash, but the Board does offer credit at commercial rates for up to three years if the credit is guaranteed by the Federal Government.

CORPORATION DATA

HEAD OFFICE	423 Main Street P.O. Box 816 Winnipeg, Manitoba R3C 2P5
STATUS	An agent of Her Majesty; exempted from the provisions of divisions I to IV of Part X of the *Financial Administration Act*.
APPROPRIATE MINISTER	The Honourable Charles J. Mayer, P.C., M.P. Minister of State for Grains and Oilseeds.
YEAR AND MEANS OF INCORPORATION	1935; by *The Canadian Wheat Board Act* (R.S.C. 1985, c. C-24).
CHIEF EXECUTIVE OFFICER	W. Esmond Jarvis
AUDITOR	Deloitte Haskins & Sells

FINANCIAL SUMMARY ($ million) The financial year ends July 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	4,836	5,234	5,210	5,030
Obligations to the private sector	4,684	5,060	4,694	4,259
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
—budgetary	245	58	131	121
—non-budgetary	nil	nil	nil	nil

THE CANADIAN WHEAT BOARD

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD

We have examined the balance sheet of The Canadian Wheat Board as at July 31, 1987, and the statements of operations for the 1986-87 pool accounts for wheat, amber durum wheat, oats, designated oats, barley and designated barley for the period August 1, 1986 to completion of operations on October 31, 1987, the statement of administative and general expenses and allocations to operations for the year ended July 31, 1987, the statement of advance payments to producers under the Prairie Grain Advance Payments Act as at July 31, 1987, and the statement of special account transactions for the year ended July 31, 1987. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at July 31, 1987 and the results of operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

Deloitte, Haskins & Sells
Chartered Accountants

Winnipeg, Canada
March 14, 1988

BALANCE SHEET AS AT JULY 31, 1987
(with prior year figures for comparison)

EXHIBIT I

ASSETS	1987	1986
	$	$
Stocks of grain		
Wheat	793,856,772	983,030,499
Durum	153,585,284	69,281,906
Oats	12,640,197	10,643,612
Designated Oats	384,915	216,145
Barley	88,731,182	159,086,431
Designated Barley	21,915,448	13,809,239
	1,071,113,798	1,236,067,832
Bills of exchange plus accrued interest (Note 2)	3,466,552,320	3,552,049,345
Accounts receivable (Note 3)		
Amounts due on completed sales	39,083,941	102,178,934
Sundry	45,840,454	43,108,832
Prairie Grain Advance Payments Act	23,665,258	16,101,510
Due from the Government of Canada re deficit on Pool Account Operations		
Pool Account		
Wheat		22,994,777
Oats		6,919,810
Barley	92,543,884	171,370,689
Designated Barley	17,970,279	
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	1,831,777	1,941,914
Covered hopper cars, at cost less depreciation (Note 4)	66,759,624	69,904,057
Office furniture, equipment and automobiles, at cost less depreciation	1,010,834	1,084,679
Deferred and prepaid expenses	9,346,640	10,682,075
	4,835,718,809	5,234,404,454

LIABILITIES	1987	1986
	$	$
Liability to banks (Note 5)	3,851,899,419	3,884,278,500
Debentures payable (Note 6)	66,350,000	69,015,000
Liability to agents for grain purchased from producers (Note 7)	658,389,287	962,178,232
Liability to agents for deferred cash tickets (Note 8)	107,072,682	144,884,269
Accrued expenses and accounts payable (Note 9)	84,830,034	114,614,257
Outstanding adjustment and final payment cheques to producers		
Wheat	101,607	355,645
Durum	32,858	55,415
Oats	1,271	2,186
Designated Oats	391	391
Barley	35,300	73,752
Designated Barley	22,565	15,955
Special Account—Net balance of undistributed payment accounts (Note 10)	7,125,079	4,174,428
Provision for final payment expenses (Note 11)	2,342,578	7,439,828
Surpluses resulting from operations		
Pool Account		
Wheat	8,028,507	
Durum	44,748,991	25,466,720
Oats	4,642,071	
Designated Oats	96,169	635,944
Designated Barley		21,213,932
	4,835,718,809	5,234,404,454

W. E. JARVIS
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

F. M. HETLAND
Commissioner

W. H. SMITH
Commissioner

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1986-87 POOL ACCOUNT—WHEAT
FOR THE PERIOD AUGUST 1, 1986, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

EXHIBIT II

	1986-87		1985-86	
	Tonnes	Amount	Tonnes	Amount
		$		$
Wheat acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	18,555,981	2,150,584,269	18,931,918	2,762,203,255
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	178,783	19,921,478	153,256	22,701,518
Purchased from prior year Pool Account—Wheat	1,861,457	244,206,898	2,643,047	485,321,721
	20,596,221	2,414,712,645	21,728,221	3,270,226,494
Wheat sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	916,987		1,356,661	
Export	13,045,777		12,522,048	
Weight losses in transit and in drying	19,039		96,067	
	13,981,803	1,728,115,439	13,974,776	2,436,669,118
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	355,537		470,329	
Export	5,694,438		5,421,659	
Sale to the subsequent Pool Account—Wheat	564,443		1,861,457	
	6,614,418	793,856,772	7,753,445	983,030,499
	20,596,221	2,521,972,211	21,728,221	3,419,699,617
Surplus on Wheat transactions		107,259,566		149,473,123
Operating costs				
Carrying charges				
Carrying charges on Wheat stored in country elevators		49,772,667		80,147,712
Storage on Wheat stored in terminal elevators		16,582,309		27,039,928
		66,354,976		107,187,640
Interest, bank charges and net interest on other Board accounts		(6,375,164)		(2,674,500)
Demurrage		1,770,643		6,530,228
Additional freight—Wheat shipped from country stations to terminal position		8,749,488		8,087,425
—Freight rate changes		825,363		(126,518)
Handling and stop-off on Wheat warehoused at interior terminals		(99,389)		508,282
Drying charges		3,724,128		23,113,388
Interest and depreciation on Wheat Board hopper cars		7,150,182		10,681,214
Wheat Board administrative and general expenses		17,130,832		19,160,741
		99,231,059		172,467,900
Surplus (Deficit) on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1986, to October 31, 1987 (1985-86 November 30, 1986)		8,028,507		(22,994,777)

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1986-87 POOL ACCOUNT—AMBER DURUM WHEAT
FOR THE PERIOD AUGUST 1, 1986, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

EXHIBIT III

	1986-87		1985-86	
	Tonnes	Amount	Tonnes	Amount
		$		$
Durum acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	2,865,836	343,855,111	1,685,977	256,984,980
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	5,895	658,074	7,299	990,521
Purchased from prior year Pool Account—Durum	189,565	22,875,459	119,646	22,440,181
	3,061,296	367,388,644	1,812,922	280,415,682
Durum sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	111,960		131,955	
Export	1,770,302		1,158,296	
Weight losses in transit and in drying	2,102		20,075	
	1,884,364	277,152,352	1,310,326	250,864,551
Durum stocks—Being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	41,559		26,635	
Export	514,245		286,396	
Sale to the subsequent Pool Account—Durum	621,128		189,565	
	1,176,932	153,585,284	502,596	69,281,906
	3,061,296	430,737,636	1,812,922	320,146,457
Surplus on Amber Durum Wheat transactions		63,348,992		39,730,775
Operating costs				
Carrying charges				
Carrying charges on Durum stored in country elevators		9,493,349		6,528,593
Storage on Durum stored in terminal elevators		4,496,472		2,763,732
		13,989,821		9,292,325
Interest and bank charges		(570,302)		(1,439,525)
Demurrage		839,952		888,837
Additional freight —Durum shipped from country stations to terminal position		332,687		201,681
—Freight rate changes		234,532		(1,024)
Handling and stop-off on Durum warehoused at interior terminals		(145,302)		916,763
Drying charges		168,588		1,819,147
Interest and depreciation on Wheat Board hopper cars		1,104,293		951,213
Wheat Board administrative and general expenses		2,645,732		1,634,638
		18,600,001		14,264,055
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1986, to October 31, 1987 (1985-86 October 31, 1986)		44,748,991		25,466,720

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1986-87 POOL ACCOUNT—OATS
FOR THE PERIOD AUGUST 1, 1986, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

EXHIBIT IV

	1986-87		1985-86	
	Tonnes	Amount	Tonnes	Amount
		$		$
Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	254,144	18,936,141	198,411	19,614,453
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	397	42,958	234	23,774
Purchased from prior year Pool Account—Oats	28,990	2,199,808	4,310	440,331
	283,531	21,178,907	202,955	20,078,558
Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	178,261	15,007,238	59,640	5,044,472
Weight losses in transit and in drying	47			
Oats stocks—Being Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver	34,938	3,774,908	114,325	8,443,804
Completed sales for period subsequent to July 31	70,285	8,865,289	28,990	2,199,808
Sale to subsequent Pool Account—Oats	283,531	27,647,435	202,955	15,688,084
Surplus (Deficit) on Oats transactions		6,468,528		(4,390,474)
Operating costs				
Carrying charges		696,193		1,056,922
Carrying charges on Oats stored in country elevators		589,322		538,960
Storage on Oats stored in terminal elevators		1,285,515		1,595,882
		(59,352)		236,658
Interest and bank charges		(6,196)		37,344
Demurrage		243,254		147,068
Additional freight —Oats shipped from country stations to terminal position		17,779		17,206
—Freight rate changes		12,903		171,454
Drying charges		97,929		111,942
Interest and depreciation on Wheat Board hopper cars		234,625		211,782
Wheat Board administrative and general expenses		1,826,457		2,529,336
Surplus (Deficit) on operations of the Board on the Pool Account—Oats, for the period from August 1, 1986, to October 31, 1987 (1985-86 November 30, 1986)		4,642,071		(6,919,810)

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1986-87 POOL ACCOUNT—DESIGNATED OATS
FOR THE PERIOD AUGUST 1, 1986, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

EXHIBIT V

	1986-87		1985-86	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	55,386	7,037,675	36,714	4,644,373
Designated Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	52,367	6,794,003	34,968	5,052,964
Designated Oats stocks—Being Designated Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	3,019	384,915	1,746	216,145
	55,386	7,178,918	36,714	5,269,109
Surplus on Designated Oats transactions		141,243		624,736
Operating costs				
Interest		(27,400)		(67,518)
Interest and depreciation on Wheat Board hopper cars		21,342		20,714
Wheat Board administrative and general expenses		51,132		35,596
		45,074		(11,208)
Surplus on operations of the Board on the Pool Account—Designated Oats, for the period from August 1, 1986, to October 31, 1987 (1985-86 October 31, 1986)		96,169		635,944

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1986-87 POOL ACCOUNT—BARLEY
FOR THE PERIOD AUGUST 1, 1986, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

EXHIBIT VI

	1986-87		1985-86	
	Tonnes	Amount	Tonnes	Amount
		$		$
Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	5,428,259	431,547,562	4,947,005	539,124,215
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	15,532	1,230,828	18,862	2,411,708
Purchased from prior year Pool Account—Barley			480,853	53,604,187
	5,443,791	432,778,390	5,446,720	595,140,110
Barley sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	4,124,421	275,473,667	3,156,990	303,417,269
Weight losses in transit and in drying	4,750		21,463	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31	1,314,620	88,731,182	2,268,267	159,086,431
Sales to subsequent Pool Account—Barley				
	5,443,791	364,204,849	5,446,720	462,503,700
(Deficit) on Barley transactions		(68,573,541)		(132,636,410)
Operating costs				
Carrying charges				
Carrying charges on Barley stored in country elevators		8,767,644		10,622,501
Storage on Barley stored in terminal elevators		1,725,059		3,957,268
		10,492,703		14,579,769
Interest and bank charges		3,365,236		5,593,975
Demurrage		448,507		975,328
Additional freight—Barley shipped from country stations to terminal position		986,917		2,165,184
—Freight rate changes		212,161		19,309
Handling and stop-off on Barley warehoused at interior terminals		(21,312)		1,703,300
Drying charges		1,383,103		6,109,994
Interest and depreciation on Wheat Board hopper cars		2,091,673		2,791,055
Wheat Board administrative and general expenses		5,011,355		4,796,365
		23,970,343		38,734,279
(Deficit) on operations of the Board on the Pool Account—Barley, for the period from August 1, 1986, to October 31, 1987 (1985-86 October 31, 1986)		(92,543,884)		(171,370,689)

STATEMENT OF OPERATIONS

1986-87 POOL ACCOUNT—DESIGNATED BARLEY
FOR THE PERIOD AUGUST 1, 1986, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

EXHIBIT VII

	1986-87		1985-86	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	1,035,883	164,254,027	645,255	101,758,993
Designated Barley sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	876,186	125,802,562	574,947	108,116,420
Designated Barley stocks—Being Designated Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	159,697	21,915,448	70,308	13,809,239
	1,035,883	147,718,010	645,255	121,925,659
(Deficit) Surplus on Designated Barley transactions		(16,536,017)		20,166,666
Operating costs				
Interest		(39,614)		(2,036,919)
Demurrage		118,395		
Interest and depreciation on Wheat Board hopper cars		399,157		364,047
Wheat Board administrative and general expenses		956,324		625,606
		1,434,252		(1,047,266)
(Deficit) Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1986, to October 31, 1987 (1985-86 October 31, 1986)		(17,970,279)		21,213,932

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS FOR THE YEAR ENDED JULY 31, 1987
(with prior year figures for comparison)

EXHIBIT VIII

	1986-87	1985-86
	$	$
Administrative and General Expenses		
Salaries—Board members, officers and staff	15,091,466	15,339,013
Unemployment insurance, pension, group insurance, medical and other employee benefits	2,032,540	2,022,676
Manitoba Health and Education Tax	255,791	225,074
Advisory Committee—Travelling expenses and per diem allowances	176,096	77,769
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building	1,419,340	1,590,643
Telephones—Exchange service and long distance calls	423,592	347,095
Telegrams, cables and telex expense	151,400	145,468
Postage	575,798	636,982
Printing, stationery and supplies	612,703	595,479
Annual report, mini report and "Grain Matters", etc.	142,946	139,041
District meetings	18,429	13,564
Office expense	626,626	566,028
Travelling and transfer of staff	739,336	893,265
Travelling expenses—Inspectors	178,144	162,716
Legal fees and court costs	37,301	47,586
Audit fees	91,000	91,000
Computing equipment—Rental and sundries	2,628,148	3,481,523
Repair and upkeep of office machines and equipment	52,562	47,889
Grain market publications and services	109,226	88,272
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	1,100,446	997,623
Bonds and insurance	42,712	40,408
Winnipeg Commodity Exchange dues	12,120	10,370
Depreciation on building, furniture, equipment and automobiles	334,808	339,715
	26,852,530	27,899,199

	1986-87	1985-86
	$	$
Allocations to Operations		
1. Marketing of Producers' Grain		
1986-87 Pool Account—Wheat	9,053,849	
1986-87 Pool Account—Durum	1,398,301	
1986-87 Pool Account—Oats	124,002	
1986-87 Pool Account—Designated Oats	27,024	
1986-87 Pool Account—Barley	2,648,560	
1986-87 Pool Account—Designated Barley	505,429	
1985-86 Pool Account—Wheat	8,730,194	
1985-86 Pool Account—Durum	708,737	
1985-86 Pool Account—Oats	102,819	
1985-86 Pool Account—Designated Oats	15,433	
1985-86 Pool Account—Barley	2,079,580	
1985-86 Pool Account—Designated Barley	271,247	
	25,665,175	26,560,892
2. Distributing Final Payments to Producers		
(a) Wheat and Durum		
1985-86 Pool Account—Durum	90,676	
1984-85 Pool Account—Wheat	18,484	
1984-85 Pool Account—Durum	3,227	
1983-84 Pool Account—Wheat	1,643	
1983-84 Pool Account—Durum	223	
1982-83 Pool Account—Wheat	896	
1982-83 Pool Account—Durum	124	
1981-82 Pool Account—Wheat	1,044	
1981-82 Pool Account—Durum	144	
1980-81 Pool Account—Wheat	747	
1980-81 Pool Account—Durum	103	
	117,311	233,801
(b) Coarse Grains		
1985-86 Pool Account—Designated Oats	4,771	
1985-86 Pool Account—Designated Barley	26,382	
1984-85 Pool Account—Oats	819	
1984-85 Pool Account—Designated Oats	201	
1984-85 Pool Account—Barley	19,442	
1984-85 Pool Account—Designated Barley	14,386	
1983-84 Pool Account—Oats	798	
1983-84 Pool Account—Designated Oats	78	
1983-84 Pool Account—Barley	1,011	
1983-84 Pool Account—Designated Barley	178	
1982-83 Pool Account—Oats	145	
1982-83 Pool Account—Designated Oats	25	
1982-83 Pool Account—Designated Barley	103	
1981-82 Pool Account—Designated Oats	339	
1981-82 Pool Account—Barley	578	
1981-82 Pool Account—Designated Barley	103	
1980-81 Pool Account—Oats	173	
1980-81 Pool Account—Barley	434	
1980-81 Pool Account—Designated Barley	78	
	70,044	104,506
3. Allocation authorized by Order-in-Council from Special Account—Undistributed Payment Accounts in partial payment of Administrative and General Expense incurred in respect of the Prairie Grain Advance Payments Act	1,000,000	1,000,000
	26,852,530	27,899,199

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT AS AT JULY 31, 1987

EXHIBIT IX

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
	$	$	$
1957-58 Crop Year	35,203,467	35,200,848	2,619
1958-59 Crop Year	34,369,653	34,366,768	2,885
1959-60 Crop Year	38,492,505	38,490,061	2,444
1960-61 Crop Year	63,912,550	63,904,499	8,051
1961-62 Crop Year	16,656,713	16,651,472	5,241
1962-63 Crop Year	29,251,526	29,245,974	5,552
1963-64 Crop Year	62,136,418	62,129,679	6,739
1964-65 Crop Year	32,961,844	32,955,727	6,117
1965-66 Crop Year	40,600,386	40,596,511	3,875
1966-67 Crop Year	36,668,270	36,664,915	3,355
1967-68 Crop Year	47,280,533	47,277,578	2,955
1968-69 Crop Year	151,852,319	151,772,155	80,164
1969-70 Crop Year	272,777,516	272,476,426	301,090
1970-71 Crop Year	91,105,890	91,076,244	29,646
1971-72 Crop Year	68,142,360	68,109,097	33,263
1972-73 Crop Year	20,754,104	20,743,234	10,870
1973-74 Crop Year	35,259,387	35,219,656	39,731
1974-75 Crop Year	46,635,399	46,604,087	31,312
1975-76 Crop Year	20,236,528	20,208,199	28,329
1976-77 Crop Year	130,592,220	130,477,908	114,312
1977-78 Crop Year	119,090,916	118,927,013	163,903
1978-79 Crop Year	151,316,450	151,195,088	121,362
1979-80 Crop Year	99,146,581	99,092,368	54,213
1980-81 Crop Year	61,640,150	61,598,229	41,921
1981-82 Crop Year	333,688,190	333,218,361	469,829
1982-83 Crop Year	309,022,755	308,165,295	857,460
1983-84 Crop Year	286,736,519	285,846,300	890,219
1984-85 Crop Year	201,289,320	200,209,940	1,079,380
1985-86 Crop Year	340,670,596	338,069,668	2,600,928
1986-87 Crop Year	642,511,850	611,467,079	31,044,771
	3,820,002,915	3,781,960,379	
Balance to be refunded by Producers as at July 31, 1987			38,042,536
Add: bank interest to July 31, 1987 payable by the Government of Canada		136,344,609	
Less: amount paid to July 31, 1987		136,061,601	283,008
			38,325,544
Deduct: balance of funds received to cover advance payments in default			
Government of Canada		1,546,600	
Line Elevator Companies		78,621	
Interest received on default payments		13,035,065	14,660,286
Owing to The Canadian Wheat Board as at July 31, 1987			23,665,258

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF SPECIAL ACCOUNT TRANSACTIONS FOR THE YEAR ENDED JULY 31, 1987

EXHIBIT X

	$	$
Balance of Special Account as at July 31, 1986		4,174,428
Transfer to Special Account authorized by Order-in-Council P.C. 1987-1121 from the following		
1979 Wheat Payment Account	3,495,187	
1979 Durum Payment Account	449,702	
1979 Barley Payment Account	741,992	
1979 Designated Barley Payment Account	366,630	5,053,511
		9,227,939

Expenditures

Authorized by Order-in-Council No.	Description of Purpose	Unexpended as at July 31, 1986	Authorized Crop Year 1986-87	Unexpended as at July 31, 1987	Expended Crop Year 1986-87	
		$	$	$	$	
P.C. 1987-1122	Canadian International Grains Institute—Capital Expenditures		150,000	123,984	26,016	
P.C. 1987-439	General Promotion and Overseas Advertising	133,086	750,000	455,787	427,299	
P.C. 1986-1874	Market Development	461,972		191,263	270,709	
P.C. 1986-1058	Prairie Grain Advance Payment Act—Administration	2,000,000		1,000,000	1,000,000	
P.C. 1985-2262	Remote Sensing Crop Monitoring Project	33,000			33,000	
P.C. 1985-1945	Customer Mission Program—50th Anniversary	220,678		169,936	50,742	
P.C. 1984-2690	Customer Mission Program	266,137		223,759	42,378	
P.C. 1983-2007	Canadian International Grains Institute—Capital Expenditures	45,048		42,097	2,951	
P.C. 1983-2003	Joint Policy Coordinating Committee of Canada and United States Wheat Producers	88,133		88,133		
P.C. 1981-3436	Scholarship and Assistantship Program	44,118	235,882	37,330	242,670	
		3,292,172	1,135,882	2,332,289		2,095,765
						7,132,174
Less: payments to producers against old payment accounts						7,095
Balance of Special Account as at July 31, 1987						7,125,079

As at July 31, 1987, there were unexpended authorizations totalling $2,332,289 leaving an unexpended balance of $4,791,984 in the Account.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS

The Financial Statements of the Canadian Wheat Board including notes thereto for the crop year under review are presented in this section of the report. These statements consist of the Balance Sheet (Exhibit I), which sets forth the financial position of the Board as at July 31, 1987, together with other statements (Exhibits II to X) showing the results of Board operations for the year.

The practice of the Board is to include in its accounts at July 31, the final operating results of pool accounts when marketing operations have been completed before the issuance of the annual report. Operations on the 1986-87 Pool Accounts for Wheat Amber Durum Wheat, Oats, Designated Oats, Barley and Designated Barley were completed on October 31, 1987. Details of the final operating results of these pool accounts with commentary thereon are presented in this section of the report.

Although the basic measurement for grain has been the "tonne" since February 1, 1978, for your information a tonne equals 36.74371 bushels of Wheat, 64.84183 bushels of Oats or 45.92963 bushels of Barley.

Pool Account — Wheat

Initial Payments

During the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $130.00 per tonne for No. 1 Canada Western Red Spring.

Supplies of Wheat

Supplies of wheat in the 1986-87 Pool were 20,596,221 tonnes, comprised of 18,555,981 tonnes delivered by producers, 178,783 tonnes acquired from other than producers and 1,861,457 tonnes purchased from the previous pool.

Grade Pattern

Deliveries of grain to the 1986-87 Pool Account were of similar quality compared with receipts in the previous pool. Deliveries of Nos. 1 and 2 Canada Western Red Spring totalled 9.528 million tonnes or 51.34 per cent of total receipts, while No. 3 Canada Western Red Spring receipts of 5.056 million tonnes amounted to 27.25 per cent of total receipts. Deliveries of Utility grades including Canada Feed amounted to 2.700 million tonnes or 14.55 per cent of total producer deliveries. Approximately 6.03 per cent of producer deliveries graded tough while .24 per cent graded damp compared to 19.32 per cent grading tough and 3.92 per cent grading damp in the previous year.

Final Statement of Operations and Surplus for Distribution to Producers—Wheat—Table A

Marketing operations on the Pool Account for Wheat resulted in an operating surplus of $8,028,507. After allowing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 31, 1987, the net surplus for distribution to producers amounted to $8,118,973. This represents an average of $0.437 on producer deliveries of 18,555,981 tonnes. Table B shows the total price realized by producers at $130.00 for No. 1 CW Red Spring compared to $160.00 for the previous pool.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1986-87 POOL ACCOUNT—WHEAT FOR THE PERIOD AUGUST 1, 1986 TO OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

TABLE A

	1986-87 Pool Account		1985-86 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	18,555,981 tonnes		18,931,918 tonnes	
	$	$	$	$
Sales value	2,257,843,835	121.677	2,911,676,378	153.797
Initial payments to producers	2,150,584,269	115.897	2,762,203,455	145.902
Gross Surplus	107,259,566	5.780	149,473,123	7.895
Deduct Operating Costs				
Carrying charges				
Country elevators	49,772,667	2.682	80,147,712	4.233
Terminal storage	16,582,309	.894	27,039,928	1.428
Total Carrying Charges	66,354,976	3.576	107,187,640	5.661
Bank interest and net interest on other Board accounts	(6,375,164)	(.344)	(2,674,500)	(.141)
Demurrage	1,770,643	.095	6,530,228	.345
Additional freight—To terminals	8,749,488	.472	8,087,425	.427
—Freight rate change	825,363	.045	(126,518)	(.006)
Handling and stop-off	(99,389)	(.005)	508,282	.027
Drying	3,724,128	.201	23,113,388	1.221
Interest and depreciation on Wheat Board hopper cars	7,150,182	.385	10,681,214	.564
Wheat Board administrative expenses	17,130,832	.923	19,160,741	1.012
Total Operating Costs	99,231,059	5.348	172,467,900	9.110
Surplus (Deficit) on Operations	8,028,507	.432	(22,994,777)	(1.215)
Add: interest earned after October 31	132,913	.007		
Deduct: cost of issuing final payment	42,447	.002		
Surplus for Distribution to Producers	8,118,973	.437		

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

PAYMENT RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE B

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Red Spring Wheat Grades			
No. 1 Canada Western Red Spring	130.00		130.000
No. 2 Canada Western Red Spring	124.21		124.210
No. 3 Canada Western Red Spring	110.21		110.210
No. 1 Canada Utility	104.21	2.497	106.707
No. 2 Canada Utility	92.21	1.322	93.532
No. 1 Canada Prairie Spring	95.21	11.497	106.707
No. 2 Canada Prairie Spring	91.21	13.497	104.707
Canada Feed	90.00		90.000
No. 1 Canada Western Red Winter	109.21		109.210
No. 2 Canada Western Red Winter	107.21		107.210
No. 1 Canada Western Soft White Spring	105.00	2.707	107.707
No. 2 Canada Western Soft White Spring	102.00	4.707	106.707

Operating Costs

Operating costs incurred applicable to the pool were $99,231,059 or $5.348 per tonne. Details of the principal costs and comment thereon follows:

Carrying Charges — $66,354,976

Total carrying charges incurred by the Board, including storage and interest charges on wheat in country elevators and storage on wheat in terminal elevators amounted to $66,354,976 or $3.576 per tonne.

Bank Interest and Net Interest on Other Board Accounts — ($6,375,164)

This consists mainly of bank interest and interest paid to, or received from, other Board accounts. Interest earned exceeded interest paid by $6,375,164 or $.344 per tonne.

Additional Freight — to Terminals — $8,749,488 — Freight Rate Change — $825,363

During the crop year the Board paid $8,749,488 of additional freight arising out of the movement of grain in adverse direction.

With the abolition of the Crows Nest Pass Freight rate on December 31, 1983, freight rates are reviewed annually under the Western Grain Transportation Act. On August 1, 1987 freight rates increased by a net amount of approximately $.34 per metric tonne and the Board was required to pay the additional freight on the country stocks held by its agents on August 1, 1987 amounting to $825,363 in the Wheat Account.

Drying Charges — $3,724,128

Drying charges for 1986-87 totalled $3,724,128, a very significant decrease from the previous year, reflecting the substantially lower quantities of tough and damp grain delivered to the pool under review.

Interest and Depreciation on Wheat Board Hopper Cars — $7,150,182

Costs for the use of the Board's 2,000 hopper cars include depreciation and interest. Hopper car expenses attributable to the 1986-87 Wheat Account totalled $7,150,182 compared to $10,681,214 for the previous pool.

Pool Account — Amber Durum Wheat

Initial Payments

During the crop year the Board was authorized to purchase Amber Durum Wheat from producers at a fixed initial price of $130.00 per tonne for No. 1 Canada Western Amber Durum Wheat.

Supplies of Amber Durum Wheat

Supplies of Amber Durum Wheat in the 1986-87 Pool were 3,061,296 tonnes, comprised of 2,865,836 tonnes delivered by producers, and 5,896 tonnes acquired from other than producers and 189,564 tonnes purchased from the previous pool.

Grade Pattern

Receipts of Nos. 1, 2 and 3 Canada Western Amber Durum totalled 2.179 million tonnes or 76.02 per cent of total producer deliveries. Approximately 6.53 per cent of producer deliveries graded tough while 4.07 per cent graded damp.

Final Statement of Operations and Surplus for Distribution to Producers — Amber Durum Wheat — Table C

Table C shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $44,748,991. Operating expenses totalled $18,600,001 for the year or $6.490 per tonne. The principal cost was carrying charges amounting to $13,989,821 or $4.882 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1987, the net surplus for distribution to producers was $45,448,982. This represents an overall average of $15.859 per tonne on producer deliveries of 2,865,836 tonnes. Table D shows the total payment received by producers for the principal grades of Amber Durum Wheat delivered during the crop year. This table shows the total price realized by producers for No. 1 Canada Western Amber Durum Wheat of $150.204 per tonne, compared to $181.302 per tonne for the previous pool.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1986-87 POOL ACCOUNT—AMBER DURUM WHEAT FOR THE PERIOD AUGUST 1, 1986 TO OCTOBER 31, 1987

(with prior year figures for the 1985-86 Pool Account for comparison)

TABLE C

	1986-87 Pool Account		1985-86 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	2,865,836 tonnes		1,685,977 tonnes	
	$	$	$	$
Sales value	407,204,103	142.089	296,715,755	175.990
Initial payments to producers	343,855,111	119.984	256,984,980	152.425
Gross Surplus	63,348,992	22.105	39,730,775	23.565
Deduct Operating Costs				
Carrying charges				
Country elevators	9,493,349	3.313	6,528,593	3.872
Terminal storage	4,496,472	1.569	2,763,732	1.639
Total Carrying Charges	13,989,821	4.882	9,292,325	5.511
Interest	(570,302)	(.199)	(1,439,525)	(.854)
Demurrage	839,952	.293	888,837	.527
Additional freight —To terminals	332,687	.116	201,681	.120
—Freight rate changes	234,532	.082	(1,024)	(.001)
Handling and stop-off	(145,302)	(.051)	916,763	.544
Drying	168,588	.059	1,819,147	1.079
Interest and depreciation on Wheat Board hopper cars	1,104,293	.385	951,213	.564
Wheat Board administrative expenses	2,645,732	.923	1,634,638	.970
Total Operating Costs	18,600,001	6.490	14,264,055	8.460
Surplus on Operations	44,748,991	15.615	25,466,720	15.105
Add: interest earned after October 31	740,827	.258	576,261	.342
Deduct: cost of issuing final payment	40,836	.014	34,602	.021
Surplus for Distribution to Producers	45,448,982	15.859	26,008,379	15.426

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF AMBER DURUM WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE D

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Amber Durum Wheat Grades			
No. 1 Canada Western Amber Durum	130.00	20.204	150.204
No. 2 Canada Western Amber Durum	127.00	18.204	145.204
No. 3 Canada Western Amber Durum	125.00	15.204	140.204
No. 4 Canada Western Amber Durum	100.00	8.377	108.377
No. 5 Canada Western Amber Durum	90.00		90.000

Pool Account—Oats

Commencing August 1, 1981, as authorized by Order-in-Council, oats selected and accepted from producers for use in processing and milling for human consumption, has been set up in a separate pool under the caption "Designated Oats". As a result, the transactions described here consist mainly of marketing results related to feeding grades of oats.

Initial Payments

During the crop year the Board was authorized to purchase oats from producers at a fixed initial price of $81.00 per tonne for No. 1 Feed Oats.

Grade Pattern

Deliveries of Nos. 1 and 2 Canada Western Oats comprised .44 per cent of producer deliveries with feeding grades constituting the remaining 99.56 per cent of total receipts. Board receipts of tough and damp oats made up 3.10 per cent of deliveries.

Final Statement of Operations—Oats—Table E

Table E shows the operating results of the Pool Account for the 1986-87 crop year. Marketing operations resulted in a surplus of $4,642,071. Operating expenses totalled $1,826,457 or $7.187 per tonne. The principal cost was carrying charges amounting to $1,285,515 or $5.058 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1987, the net surplus for distribution to producers was $4,706,517 which represents an overall average of $18.519 per tonne on producer deliveries of 254,144 tonnes. Table F shows the total payment received by producers for the principal grades of oats delivered during the crop year.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1986-87 POOL ACCOUNT—OATS FOR THE PERIOD AUGUST 1, 1986 TO OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

TABLE E

	1986-87 Pool Account		1985-86 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	254,144 tonnes		198,411 tonnes	
	$	$	$	$
Sales value	25,404,669	99.962	15,223,979	76.729
Initial payments to producers	18,936,141	74.510	19,614,453	98.857
Gross Surplus (Deficit)	6,468,528	25.452	(4,390,474)	(22.128)
Deduct Operating Costs				
Carrying charges				
Country elevators	696,193	2.739	1,056,922	5.327
Terminal storage	589,322	2.319	538,960	2.716
Total Carrying Charges	1,285,515	5.058	1,595,882	8.043
Interest	(59,352)	(.233)	236,658	1.193
Demurrage	(6,196)	(.024)	37,344	.188
Additional freight—To terminals	243,254	.957	147,068	.741
—Freight rate changes	17,779	.070	17,206	.087
Drying Charges	12,903	.051	171,454	.864
Interest and depreciation on Wheat Board hopper cars	97,929	.385	111,942	.564
Wheat Board administrative expenses	234,625	.923	211,782	1.068
Total Operating Costs	1,826,457	7.187	2,529,336	12.748
Surplus (Deficit) on Operations	4,642,071	18.265	(6,919,810)	(34.876)
Add: interest earned after October 31	76,850	.302		
Deduct: cost of issuing final payment	12,404	.048		
Surplus for Distribution to Producers	4,706,517	18.519		

PAYMENT RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE F

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	81.00	24.766	105.766
No. 2 Canada Western	79.00	24.766	103.766
Extra No. 1 Feed	77.00	20.624	97.624
No. 1 Feed	75.00	18.266	93.266
No. 2 Feed	70.92	19.346	90.266

Pool Account—Designated Oats

Beginning with the crop year commencing on August 1, 1981, oats delivered to the Board to be sold by the Board to purchasers who have selected and accepted the oats for use in processing and milling for human consumption, have been set up in a separate account. This account has been labeled "Designated Oats" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial Payments

During the crop year the Board was authorized to purchase Designated Oats from producers at fixed initial prices of $130.00 and $128.00 per tonne for Nos. 1 and 2 Canada Western Oats respectively and $124.00 per tonne for No. 1 Feed Oats.

Supplies and Grade Pattern

Supplies of oats in the designated pool were 55,386 tonnes representing deliveries to the Board by producers during the crop year of oats which were selected and accepted by purchasers for use in processing and milling for human consumption. Receipts of Nos. 1 and 2 Canada Western Oats totalled 31,300 tonnes or 56.51 per cent of total deliveries. Feeding grades totalled 24,086 tonnes or 43.49 per cent of total receipts.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Final Statement of Operations and Surplus for Distribution to Producers—Designated Oats—Table G

Table G shows the operating results of this pool account for the crop year. Marketing operations resulted in a surplus of $96,169. As to operating costs, it should be noted that the Designated Oats Pool, by its very nature does not incur the handling expenses normally related to feeding grades of oats. It is not stored by the Board, being selected by the purchaser and shipped at his request from farm to processing plant via the country elevator. As a result, the only expenses incurred attributable to such oats were costs related to hopper cars owned by the Wheat Board and administrative charges totalling $72,474 or $1.308 per tonne. These expenses were reduced by interest earnings of $27,400 or $.494 per tonne on the accumulating surplus in the pool. After providing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 31, 1987, the net surplus for distribution to producers was $96,452 or $1.742 per tonne on producer deliveries of 55,386 tonnes. Table H shows the total payment received by producers for the principal grades of Designated Oats delivered during the crop year.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1986-87 POOL ACCOUNT—DESIGNATED OATS FOR THE PERIOD AUGUST 1, 1986 TO OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

TABLE G

	1986-87 Pool Account		1985-86 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	55,386 tonnes		36,714 tonnes	
	$	$	$	$
Sales value	7,178,918	129.617	5,269,109	143.518
Initial prices paid to producers	7,037,675	127.067	4,644,373	126.502
Gross Surplus	141,243	2.550	624,736	17.016
Deduct Operating Costs				
Interest and bank charges	(27,400)	(.494)	(67,518)	(1.839)
Interest and depreciation on Wheat Board hopper cars	21,342	.385	20,714	.564
Wheat Board administrative expenses	51,132	.923	35,596	.970
Total Operating Costs	45,074	.814	(11,208)	(.305)
Surplus on Operations	96,169	1.736	635,944	17.321
Add: interest earned after October 31	1,592	.029	14,390	.392
Deduct: cost of issuing final payment	1,309	.023	838	.022
Surplus for Distribution to Producers	96,452	1.742	649,496	17.691

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE H

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	130.00	2.585	132.585
No. 2 Canada Western	128.00	2.585	130.585
Extra No. 1 Feed	126.00	.638	126.638
No. 1 Feed	124.00	.638	124.638

Pool Account—Barley

Since August 1, 1975, as authorized by Order-in-Council, barley selected and accepted from producers for the use of malting, pot or pearling, has been set up in a separate pool under the caption "Designated Barley". As a result, the transactions remaining in the Barley Pool Account described here consist mainly of marketing results related to feeding grades of barley.

Initial Payments

At the beginning of the crop year the Board was authorized to purchase barley from producers at fixed initial prices of $80.00 and $77.00 per tonne for Nos. 1 and 2 Canada Western Barley respectively.

Supplies and Grade Pattern

Supplies in the regular Feed Barley pool were 5,443,791 tonnes comprised of 5,428,259 tonnes delivered by producers, 15,532 tonnes acquired from other than producers. Deliveries of Nos. 1 and 2 Canada Western Barley comprised 99.71 per cent of the producer deliveries in the pool. Board receipts of tough and damp barley made up 4.95 per cent of deliveries.

Final Statement of Operations—Barley—Table I

Table I shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a deficit of $92,543,884 which is recoverable from the Government of Canada with funds provided by Parliament. The total payment realized by producers is therefore, equal to the initial payments as shown in Table J. Operating expenses totalled $23,970,343 for the year or $4.416 per tonne. The principal cost was carrying charges amounting to $10,492,703 or $1.933 per tonne.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS ON THE 1986-87 POOL ACCOUNT—BARLEY FOR THE PERIOD AUGUST 1, 1986 TO OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

TABLE I

	1986-87 Pool Account		1985-86 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	5,428,259 tonnes		4,947,005 tonnes	
	$	$	$	$
Sales value	362,974,021	66.867	406,487,805	82.169
Initial payments to producers	431,547,562	79.500	539,124,215	108.980
Gross (Deficit)	(68,573,541)	(12.633)	(132,636,410)	(26.811)
Deduct Operating Costs				
Carrying charges				
Country elevators	8,767,644	1.615	10,622,501	2.147
Terminal storage	1,725,059	.318	3,957,268	.800
Total Carrying Charges	10,492,703	1.933	14,579,769	2.947
Interest	3,365,236	.620	5,593,975	1.131
Demurrage	448,507	.083	975,328	.197
Additional freight—To terminals	986,917	.182	2,165,184	.438
—Freight rate changes	212,161	.039	19,309	.004
Handling and stop-off	(21,312)	(.004)	1,703,300	.344
Drying	1,383,103	.255	6,109,994	1.235
Interest and depreciation on Wheat Board hopper cars	2,091,673	.385	2,791,055	.564
Wheat Board administrative expenses	5,011,355	.923	4,796,365	.970
Total Operating Costs	23,970,343	4.416	38,734,279	7.830
(Deficit) on Operations	(92,543,884)	(17.049)	(171,370,689)	(34.641)

PAYMENT RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE J

Grade	Initial payments (dollars per tonne)
Barley Grades	
No. 1 Canada Western	80.00
No. 2 Canada Western	77.00
No. 2 Canada Western Mixed Grain	67.43

Pool Account — Designated Barley

As stated previously, since August 1, 1975, barley that has been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the barley for the use in malting, pot or pearling, has been set up in a separate pool account. This account has been labelled "Designated Barley" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial Payments

At the beginning of the crop year the Board was authorized to purchase Designated Barley from producers at a fixed initial price of $155.00 per tonne for Special Select Canada Western Six-Row and $165.00 per tonne for Special Select Canada Western Two-Row.

Supplies and Grade Pattern

Supplies of barley in the designated pool were 1,035,883 tonnes representing deliveries to the Board by producers during the crop year of barley which has been selected and accepted by purchasers for the use in malting, pot or pearling. Of these receipts 483,383 tonnes or 46.67 per cent were Special Select grades and 552,500 tonnes or 53.33 per cent were Select grades. Receipts of tough and damp grades totalled 23,444 tonnes or 2.26 per cent of total.

Final Statement of Operations—Designated Barley—Table K

Table K shows the operating results of this pool account for the crop year. Marketing operations resulted in a deficit of $17,970,279 which is recoverable from the Government of Canada with funds provided by Parliament. The total payment realized by producers, therefore, is equal to the initial payments as shown in Table L. As to operating costs, it should be noted that the Designated Barley by its very nature does not incur the handling expenses normally related to feeding grades of barley or other grains. It is not stored by the Board, being selected by the processor (buyer) from a producer's sample and is shipped on buyer's call directly from farm to processing plant via the country elevator. As a result the only expenses incurred attributable to such barley were costs related to hopper cars owned by the Wheat Board, administrative charges and demurrage totalling $1,473,876 or $1.422 per tonne. These expenses were reduced by interest earnings of $39,614 or $.037 per tonne.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS ON THE 1986-87 POOL ACCOUNT—DESIGNATED BARLEY FOR THE PERIOD AUGUST 1, 1986 TO OCTOBER 31, 1987
(with prior year figures for the 1985-86 Pool Account for comparison)

TABLE K

	1986-87 Pool Account		1985-86 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	1,035,883 tonnes		645,255 tonnes	
	$	$	$	$
Sales value	147,718,010	142.601	121,925,659	188.957
Initial payments to producers	164,254,027	158.564	101,758,993	157.703
Gross (Deficit) Surplus	(16,536,017)	(15.963)	20,166,666	31.254
Deduct Operating Costs				
Interest	(39,614)	(.037)	(2,036,919)	(3.157)
Demurrage	118,395	.114		
Interest and depreciation on Wheat Board hopper cars	399,157	.385	364,047	.564
Wheat Board administrative expenses	956,324	.923	625,606	.970
Total Operating Costs	1,434,262	1.385	(1,047,266)	(1.623)
(Deficit) Surplus on Operations	(17,970,279)	(17.348)	21,213,932	32.877
Add: interest earned after October 31			480,029	.744
Deduct: cost of issuing final payment			10,125	.016
Surplus for Distribution to Producers			21,683,836	33.605

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE L

Grade	Initial payments (dollars per tonne)
Designated Barley Grades	
Special Select Canada Western 2 Row	165.00
Special Select Canada Western 6 Row	155.00
Select Canada Western 2 Row	160.00
Select Canada Western 6 Row	150.00

NOTES TO FINANCIAL STATEMENTS

The following are an integral part of the financial statements.

1. Accounting policies

(a) Operating results and valuation of stocks of grain

The annual accounts at July 31 include the final operating results of all pool accounts for the crop year ended July 31, when marketing operations have been completed before the issuance of the annual report for that year. In determining the financial results for such pools the accounts of the Board at July 31 include:

(i) the stocks of such grains on hand at that date at the values which were ultimately received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill; and

(ii) provision for all expenses incurred or to be incurred before the sales proceeds are realized in cash or in bills of exchange, including a charge for the portion of administrative and general expenses to be incurred subsequent to July 31 but relating to the marketing and accounting for the grains in the various pools before they are closed.

For pool accounts for which marketing operations have not been completed before the issuance of the annual report, the unsold stocks at July 31 are valued at cost, which is the initial price paid to producers, and no provision is made for carrying costs, interest, and administrative expenses beyond that date. Any debit or credit balance in these accounts is carried on the balance sheet.

(b) Foreign currency translations

Bills of exchange receivable in United States funds which are covered by forward exchange contracts are translated at the contract rates. In all other cases, bills of exchange receivable and bank loans payable in United States funds are translated at the rate of exchange in effect as at the balance sheet date, as is also the liability for debentures repayable in United States funds.

Foreign exchange adjustments arising from conversion of bills of exchange and bank loans are included in operating results. Adjustments arising from conversion of debenture debt are amortized over the term of the debentures.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

(c) Depreciation

The rates of depreciation being applied are intended to fully depreciate assets over their expected lives and are as follows:

Hopper cars	30 years
Office building	40 years
Office furniture and equipment	10 years
Automotive equipment (to ½ residual value)	2 years

(d) Administration and general expenses

Administration and general expenses, except for that portion of such expenses attributable to distributing final payments to producers, are allocated to the various pool account operations to which the services relate on the basis of the relative tonnage. Expenses attributable to final payments are allocated on the basis of the number of producers receiving payments from the various pool accounts.

2. Bills of exchange plus accrued interest

Of the total bills of exchange receivable, $1,327,184,835 (1986—$1,348,265,483) represents the Canadian equivalent of $1,000,139,288 (1986—$976,791,627) repayable in United States funds.

The balances receivable arise from sales of grain to Algeria, Brazil, Colombia, Egypt, German Democratic Republic, Haiti, Iraq, Israel, Jamaica, Mexico, Peru, Poland and Zambia. The terms call for payment in full within 36 months or less from time of shipment, except for Brazil, Egypt, Haiti, Jamaica, Mexico, Peru, Poland and Zambia where the Board, together with the Canadian Government, have agreed to reschedule certain receivables beyond their original maturity dates. Terms of such reschedulings call for payment of interest and the rescheduled debt within ten years. As at July 31, 1987 total reschedulings amounted to $2,236,743,689 including $903,435,198 which is the Canadian equivalent of $680,810,247 receivable in United States funds.

As at July 31, 1987 amounts due and not paid by Poland total $401,171,293 which includes the Canadian equivalent of $137,024,573 receivable in United States funds. During the crop year the Board together with the Government of Canada concluded a bilateral rescheduling agreement with the Government of the Polish People's Republic, rescheduling all amounts due and not paid for the period January 1, 1985 to December 31, 1985, amounting to $175,362,048 which includes the Canadian equivalent of $121,752,728 receivable in United States funds. Further, in accordance with a multilateral arrangement reached between Poland and official creditors, Poland is presently in the process of negotiating a further rescheduling of amounts due and unpaid to December 31, 1987 and post maturity not paid thereon, on all prior rescheduling agreements. Under this arrangement the amounts due to mature in the year ending December 31, 1988 are also to be rescheduled. At year end the amounts which will be subject to this rescheduling total $385,927,476 which includes the Canadian equivalent of $134,128,527 receivable in United States funds.

During the crop year, ending July 31, 1986 the Government of Canada and other creditor nations agreed to a further deferral of certain Zambian obligations that had earlier been rescheduled. The bilateral agreement to reschedule payments due and not paid as at December 31, 1985 and due and not paid for the period January 1, 1986, to December 31, 1986 has yet to be negotiated. The accounts of the Board at July 31, 1987, include $15,058,519 which may be subject to this rescheduling.

During the crop year the Board together with the Government of Canada concluded a bilateral rescheduling agreement with Brazil rescheduling all obligations due and not paid for the period January 1, 1985 to December 31, 1986 amounting to $202,831,955.

During the crop year the Government of Canada and other creditor nations agreed with Egypt to reschedule over a ten-year period certain obligations due and not paid as at December 31, 1986 and due and not paid for the period January 1, 1987 to June 30, 1988. The accounts of the Board at July 31, 1987 include $82,130,828 which will be subject to this rescheduling.

During the crop year the Government of Canada and other creditor nations agreed to reschedule over a nine-year period certain obligations owing by Mexico. The accounts of the Board at July 31, 1987, include $6,761,195 which is the Canadian equivalent of $5,095,098 receivable in United States funds which was subject to this rescheduling agreement. This rescheduling was concluded subsequent to the year end.

Credit sales are made within limits established by the Government of Canada which guarantees the Board's borrowings incurred to finance such sales, both as to principal and interest. Because of these Guarantees the Board does not consider itself to be at risk should any of the unpaid amounts prove to be uncollectable; therefore, no provision is made in its accounts with respect to the possibility of debtors defaulting on their obligations.

3. Accounts receivable

Settlement on amounts due on completed sales as at July 31 were received shortly after that date. Sundry accounts receivable consists mainly of freight costs which are recovered on completed sales.

4. Covered hopper cars

The Board purchased 2,000 covered hopper cars in 1979-80 having an original cost of $90,555,623. Of these 2,000 cars, 34 cars have been wrecked and dismantled leaving 1,966 still in the fleet having an original cost of $89,016,177 with accumulated depreciation of $22,256,553 to July 31, 1987. The Board is reimbursed for destroyed cars under an operating agreement with the Canadian National Railway.

5. Liability to banks

Details of liability to banks are as follows:

	July 31	
	1987	1986
	$	$
Ordinary operations	386,636,692	367,538,849
Loans to finance credit sales	3,465,262,727	3,516,739,651
	3,851,899,419	3,884,278,500

Of the total liability $1,325,582,645 (1986—$1,344,002,480) represents the Canadian equivalent of $998,931,910 (1986—$973,703,166) repayable in United States funds.

The Board's borrowings are guaranteed by the Government of Canada.

THE CANADIAN WHEAT BOARD—*Concluded*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Concluded*
NOTES TO FINANCIAL STATEMENTS—*Concluded*

6. Debentures payable

The debentures with a face value of U.S. $50,000,000 were issued on December 1, 1982, at a price of $99.50 per $100, and bear interest at 11¼ per cent per annum payable each December 1. No principal repayments are required until maturity on December 1, 1990. Subsequent to the year end, the Board arranged to redeem all the debentures as at April 15, 1988. A premium of one per cent of principal is payable on redemption.

The debentures are secured by a charge against grain held by the Board.

7. Liability to agents for grain purchased from producers

Grain companies acting in the capacity of agents of the Board accept deliveries from producers at country elevators and pay the producers on behalf of the Board based on the Board's initial price in effect. Settlement is not made by the Board for these purchases until delivery to the Board is completed by its Agents at terminal or mill position. Liability to agents amounting to $658,389,287 (1986—$962,178,232) represents the amount payable by the Board to its agents for 5,895,917 (1986—6,961,181) tonnes of wheat, amber durum wheat, oats and barley on hand at country elevator points and in transit at July 31 for which delivery to and settlement by the Board is to be completed subsequent to year end date.

8. Liability to agents for deferred cash tickets

Grain companies as agents of the Board deposit with the Board in trust the proceeds of deferred cash tickets issued for Board grain. These monies are returned to the grain companies to cover producer deferred cash tickets maturing predominately during the first days of the following calendar year.

9. Accrued expenses and accounts payable

This item principally comprises accrued carrying charges, storage, interest and transportation charges to July 31, 1987 together with all other unpaid sundry accounts as at the foregoing date. It also includes provisions for all charges relating to the marketing of Pool Accounts for wheat, amber durum wheat, oats, designated oats, barley and designated barley for the period from August 1, 1987 to completion of operations on October 31, 1987.

10. Special account — Net balance of undistributed payment accounts

In accordance with the provision of Section 30 of the Canadian Wheat Board Act the Governor in Council may authorize the Board to transfer to a Special Account the unclaimed balances remaining in payment accounts which have been payable to producers for a period of six years or more. In addition to providing for payment of proper claims from producers against these old payment accounts, the Section further provides that these funds shall be used for purposes as the Governor in Council upon the recommendations of the Board may deem to be for the benefit of producers.

11. Provision for final payment expenses

This represents the balance of the Board's reserve for final payment expenses of pool accounts that have been closed. Six years after particular accounts have been closed, the remaining reserves for these pools are transferred to the Special Account by Order-in-Council.

12. Lease commitments

The Board, as an agent of Her Majesty in Right of Canada, is the lessor of 2,000 covered hopper cars for the Government of Canada. All lease costs are recoverable from the Government and are not a charge to the operations of the Board. Total payments associated with leases in the year ended July 31, 1987 amounting to $16,970,573 (1986—$16,809,962) have been recovered by the Board. Lease terms are for 20 and 25 years.

SUMMARY PAGE

CANAGREX

MANDATE

To promote, facilitate and, when specifically requested, to engage in the export of agricultural and food products from Canada.

BACKGROUND

Incorporated in 1983, the corporation began operations in 1984. The government decided to dissolve the corporation and transfer its operations to other government departments and agencies. Legislation (S.C. 1987, C. 38) to authorize dissolution of Canagrex was given Royal Assent on October 8, 1987 and the corporation was then dissolved.

CORPORATION DATA

YEAR AND MEANS OF INCORPORATION	The *Canagrex Act* (S.C. 1980-81-82-83, C.152).
STATUS	Dissolved

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987; April 1 to October 8	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	nil	0.2	0.3	2.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	nil	0.2	0.2	1.8
Cash from Canada in the period				
— budgetary	(0.2)	nil	nil	5.4
— non-budgetary	nil	nil	nil	nil

CANAGREX

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the statement of financial position and distribution of assets of Canagrex as at October 8, 1987 and for the period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of Canagrex as at October 8, 1987 and the results of its operations for the period then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statement have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canagrex Act, the Canagrex Dissolution Act and the by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
April 7, 1988

STATEMENT OF FINANCIAL POSITION AND DISTRIBUTION OF ASSETS AS AT AND FOR THE PERIOD ENDED OCTOBER 8, 1987

	$
Assets as at April 1, 1987—Cash	168,218
Interest earned, net of administrative expenses of $1,657	4,134
Assets as at October 8, 1987—Cash	172,352
Distribution: payment to Consolidated Revenue Fund (Note 2)	172,352

Approved:

JAMES STONEHOUSE

NOTES TO THE FINANCIAL STATEMENT

1. The Corporation

The Corporation was established in June 1983 by the Canagrex Act and commenced operations in January 1984. It was a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Bill C-2, "An Act to dissolve Canagrex and to amend certain Acts in consequence thereof" (Canagrex Dissolution Act) received royal assent on October 8, 1987, and provided for the orderly dissolution of the Corporation. Immediately prior to this date, the Corporation had no employees or outstanding obligations.

Subsection 5(1) of the Canagrex Dissolution Act provides that any "... action, suit or other legal proceeding in respect of an obligation or liability incurred by the Corporation, or by the Minister in closing out the affairs of the Corporation, may be brought against Her Majesty...". No such claims or obligations have been identified.

2. Distribution

The Corporation's bank accounts were closed on January 28, 1988. Interest of $2,712 earned subsequent to dissolution together with the assets of $172,352 at October 8, 1987 were paid to the Consolidated Revenue Fund on January 28, 1988.

SUMMARY PAGE

CAPE BRETON DEVELOPMENT CORPORATION

MANDATE

To operate, reorganize and rationalize coal production from the Sydney coal field. Until the coming into force of the *Government Organization Act, Atlantic Canada, 1987*, to broaden the economic base and develop new job opportunities on Cape Breton Island.

BACKGROUND

Two divisions of the corporation were established in 1967 by the *Cape Breton Development Corporation Act*:

— Established to close down the Cape Breton coal mining industry with minimum dislocation, the Coal Division is still the major employer in the Sydney/Glace Bay area. A resurgence in coal demand locally for power generation has led to an expanded and modernized industry employing approximately 3,400 people. In addition to the Prince and Lingan mines, the corporation operates a coal preparation plant, a complete rail transportation system and a shipping pier. A new Phalen colliery was completed in 1987. When the 1987 legislation is proclaimed, this division will be the sole operating entity of this corporation.

— The Industrial Development Division was created to develop alternative employment opportunities and broaden the base of the local economy. By the new legislation, this division and its development activities will be subsumed in the new entity, Enterprise Cape Breton Corporation.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2500 Sydney, Nova Scotia B1P 6T7
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Robert R. de Cotret, P.C., M.P.
DEPARTMENT	Regional Industrial Expansion and Science and Technology
YEAR AND MEANS OF INCORPORATION	1967; by the *Cape Breton Development Corporation Act*, (R.S.C. 1985, c. C-25).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Teresa MacNeil
AUDITOR	Touche, Ross & Co.

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	626	581	454	397
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	22	7	3	13
Equity of Canada	548	511	401	335
Cash from Canada in the period				
— budgetary	101	164	120	108
— non-budgetary	15	4	(10)	2

CAPE BRETON DEVELOPMENT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF REGIONAL INDUSTRIAL EXPANSION

We have examined the balance sheet and the statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1988, and the related income and operating statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. As required by the provisions of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and of the Industrial Development Division are being presented separately.

In our opinion, these financial statements present fairly the financial position of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1988, and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and its regulations, and the Cape Breton Development Corporation Act and the by-laws of the Corporation.

Touche Ross & Co.
Chartered Accountants

Sydney, Canada
May 25, 1988

COAL DIVISION

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1988	1987
Current		
Cash	1,232	15,738
Accounts receivable (Note 2)	36,774	16,662
Inventories, at the lower of cost and net realizable value		
Coal	34,089	17,921
Operating materials and supplies	20,829	17,000
Prepaid expenses	65	76
	92,989	67,397
Fixed (Note 3)	500,143	486,054
	593,132	553,451

LIABILITIES	1988	1987
Current		
Accounts payable—Trade	19,934	29,139
Accrued wages and vacation pay	12,496	13,006
Accrued charges	14,492	14,006
Employees' deductions	6,116	5,240
Advances—Government of Canada	21,919	7,022
	74,957	68,413
EQUITY		
Equity of Canada	518,175	485,038
	593,132	553,451

Commitments (Note 4)
Contingencies (Note 5)

On Behalf of the Board:

TERESA MacNEIL
Director

JOHN F. BURKE
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

STATEMENT OF EQUITY
AS AT MARCH 31
(in thousands of dollars)

	1988	1987
Balance at beginning of year	485,038	378,617
Add: payments by Canada in respect of mining losses—Vote 35 (Note 1(a))	1,672	17,685
payments by Canada in respect of capital expenditures—Votes 40 and 40b (Note 1(a))	89,163	135,597
	575,873	531,899
Deduct: mining losses	1,672	17,685
depreciation of fixed assets	56,026	29,176
	57,698	46,861
Balance at end of year	518,175	485,038

COAL DIVISION

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Revenue		
Coal sales	206,386	184,572
Less: external selling expense	5,106	3,839
	201,280	180,733
Outside railway revenue	3,558	3,075
Operating revenue	204,838	183,808
Operating expenses		
Wages and salaries	90,820	77,268
Holidays and vacations	9,742	8,942
Workers' Compensation	9,902	8,528
Surcharges	11,432	7,267
Materials and supplies	25,307	19,913
Repair materials	11,427	9,517
Electric power	6,661	5,303
Grants in lieu of taxes	2,797	2,777
Royalties	796	605
Hired heavy equipment	6,823	5,993
Other expenses	5,804	6,229
Purchased and capital coal	20,617	23,499
Depreciation	56,026	29,176
(Increase) decrease in coal inventory	(16,168)	4,897
Total operating expenses	241,986	209,914
Excess operating expenses over operating revenue	37,148	26,106
Pensions	16,696	15,279
Pre-retirement leave	3,120	3,467
Early retirement incentive	1,309	
Workers' Compensation (Note 1(d))		2,800
Interest and other income	(575)	(791)
	57,698	46,861
Deduct: depreciation not deductible in determining mining losses (Note 1(c))	56,026	29,176
Net mining losses for the year	1,672	17,685

COAL DIVISION

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Cash from (for) operating activities		
Net mining losses	(1,672)	(17,685)
(Increase) decrease in non-cash operating working capital*	(48,451)	20,093
	(50,123)	2,408
Cash from financing activities		
Payments by Canada		
In respect of mining losses	1,672	17,685
In respect of capital expenditures	89,163	135,597
Increase (decrease) in repayable working capital advances	14,897	4,379
	105,732	157,661
Cash from (for) investing activities		
Purchase of fixed assets	(70,141)	(155,002)
Proceeds from sale of fixed assets	26	356
	(70,115)	(154,646)
Increase (decrease) in cash	(14,506)	5,423
Cash at beginning of year	15,738	10,315
Cash at end of year	1,232	15,738
(Increase) decrease in non-cash operating working capital*		
Accounts receivable	(20,112)	7,211
Coal inventory	(16,168)	4,898
Material inventory	(3,829)	(4,054)
Prepaid expenses	11	(32)
Accounts payable—Trade	(9,205)	8,720
Accrued wages and vacation pay	(510)	403
Accrued charges	486	1,275
Employees' deductions	876	1,672
	(48,451)	20,093

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1988

1. Significant accounting policies

(a) Financing

The Corporation is financed by way of votes of the Parliament of Canada. These votes are for the purpose of funding mining losses and to finance capital projects.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Fixed assets

Fixed assets are stated at cost. The Corporation has provided depreciation on its fixed assets based on their estimated useful lives. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

(d) Workers' Compensation

Cape Breton Development Corporation is in a single pool with respect to the Nova Scotia Workers' plan. Prior to the fire at, and closure of, No. 26 Colliery, the expense for

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

Workers' Compensation was allocated to the overhead of each operating unit on a formula basis. The Corporation continued this accounting treatment with the exception of the fixed portion of the expense that would have been absorbed by No. 26 Colliery. This item is shown separately on the Statement of Income as a non-operational expense. As this colliery has been replaced, the Corporation has reverted to its original policy.

2. Accounts receivable

	1988	1987
	(in thousands of dollars)	
Trade	36,726	16,657
Employees	148	105
	36,874	16,762
Less: allowance for doubtful accounts	100	100
	36,774	16,662

3. Fixed assets

	1988	1987
	(in thousands of dollars)	
Lingan Colliery	167,252	153,455
Prince Colliery	105,769	100,782
Donkin-Morien Colliery	80,679	80,920
Phalen Colliery	185,928	147,998
Coal Preparation Plant	90,451	84,247
Devco Railway	76,750	74,007
Carbogel	5,195	4,082
Other fixed assets	41,044	37,462
	753,068	682,953
Accumulated depreciation (Note 1(c))	252,925	196,899
	500,143	486,054

Included in fixed assets above is $80,678,573 of cumulative costs to March 31, 1988 on the Donkin-Morien Colliery development project. The Corporation has evaluated the viability of the overall project, taking into consideration the economic, commercial and strategic considerations with regards to the substantial costs involved in completion of the underground development of the colliery to realize commercial production. It has decided to maintain the completed access tunnels to ensure the future benefit of the funds expended. Depreciation is being provided for on this colliery based on its estimated useful life.

4. Commitments

(a) Commitments on capital projects include the following:

Approximately $2,050,000 for underground mining equipment
Approximately $225,000 for other facilities

(b) The Corporation leases the General Mining Building which houses the offices of the Coal Division. The lease is for a 20-year period, commencing June, 1984, with lease payments of approximately $1,300,000 per annum, at a current interest rate of 11%. The annual lease payments fluctuate with changes in the lessor's mortgage interest rates.

5. Contingent liabilities and claims

(a) Legal matters

(i) On February 13, 1981, an explosion occurred on board a vessel carrying a shipment of coal supplied by the Corporation. In the 1987 fiscal year an action was commenced by the claimant against the Corporation.

(ii) A supplier has commenced an action for an alleged breach of contract relating to the supply of coal. The Corporation has filed a counter claim on this matter.

(iii) A former employee has asserted a claim for alleged wrongful dismissal, and damages for a personal injury from an industrial accident sustained while in the employ of the Corporation.

(iv) A contractor has commenced an action for an alleged breach of contract relating to coal handling.

The total amount of these claims is approximately $11 million and the Corporation intends to oppose these claims in their entirety. Accordingly, no provision for any possible claim is included in the financial statements.

(b) Insurance

The Corporation self insures against the potential loss of underground assets and for a portion of its liability insurance.

6. Long-term sales agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Power Corporation. The agreement expires in the year 2010.

7. Pensions

For the March 31, 1988 fiscal year, the Corporation has adopted the new accounting rules relating to the calculation of pension expense. For accounting purposes, the pension expense in each year is comprised of a current and a past service cost. The past service cost, which represents an allocation of the unfunded obligation, is being amortized at the rate it is being funded. The Corporation is of the opinion that this is the most appropriate method since it provides for a systematic manner of amortization which conforms to the Corporation's overall funding by the Government of Canada.

An actuarial valuation of the Corporation's Non-Contributory Pension Plan as at December 31, 1985, extrapolated to March 31, 1988, indicated an unfunded actuarial liability of $73,410,000 (assets of $92,090,000 and liabilities of $165,500,000). The minimum annual amount required for past and current service, including pension payments, will be approximately $11,100,000 in each year from 1988 to 1992, $6,200,000 in 1992 and $5,500,000 from 1994 to 1997. The Corporation has expensed pension payments of approximately $16,700,000 for the year.

An actuarial valuation of the Corporation's Contributory Pension Plan as at December 31, 1984, extrapolated to March 31, 1988, indicated a fund surplus of $5,911,000 (assets of $18,893,000 and liabilities of $12,982,000). Required Corporation payments in respect of current service costs are funded each year and amounted to approximately $750,000 for the year ended March 31, 1988.

8. Income taxes

The Corporation will be applying for refundable investment tax credits in respect of qualified expenditures incurred and qualifying assets purchased after April 19, 1983. The Corporation estimates the refund to be approximately $14,500,000. This amount has not been reflected in these financial statements and will be recorded as a reduction to the related expenditures or assets when received.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31
(in thousands of dollars)

ASSETS	1988	1987	LIABILITIES	1988	1987
Current			Current		
Cash	106	1,414	Accounts payable	1,970	1,466
Accounts and interest receivable	687	924			
Receivable from Province of Nova Scotia		33	EQUITY		
Receivable from Government of Canada	2,200		Equity of Canada	30,263	25,999
Inventories (Note 2(d))	242	232			
Prepaid expenses	36	36			
	3,271	2,639			
Loans and investments					
Loans	9,243	7,893			
Investments	320	322			
	9,563	8,215			
Fixed (Notes 2(b) and 3)	19,398	16,610			
Other					
Deferred charges	1	1			
	32,233	27,465		32,233	27,465

Guarantees (Note 4)
Commitments and Contingency (Note 5)

On Behalf of the Board:

TERESA MacNEIL
Director

JOHN F. BURKE
Director

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF EQUITY
AS AT MARCH 31
(in thousands of dollars)

	1988	1987
Equity at beginning of year	25,999	22,639
Payments during year from Government of Canada—Vote 45 (Note 1)	10,600	10,600
	36,599	33,239
Deduct: net operating expenses	6,336	7,240
Equity at end of year	30,263	25,999

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED OPERATING STATEMENT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Development and operating expenses		
Industrial operations and assistance	892	1,530
Tourist operations and promotions	1,391	1,163
New business development assistance	3,367	2,498
Marine farming operations	4	38
Real estate operating costs	737	923
Community planning and projects	226	176
Primary production operations	451	482
Scholarships and apprentice programs	28	28
Loss (Gain) on disposal of fixed assets	(15)	198
	7,081	7,036
Administration expenses		
Salaries	926	737
Office and miscellaneous expenses	541	559
Professional fees	102	68
Travelling expenses	112	35
	1,681	1,399
Depreciation and amortization	1,604	1,355
Provision for unrecoverable loans and receivables	(114)	1,365
	1,490	2,720
Total operating expenses for the year	10,252	11,155
Revenue		
Tourist operations	1,037	1,271
Real estate rentals	1,323	1,104
Industrial operations	586	564
Interest	938	889
Primary production operations	32	87
	3,916	3,915
Net operating expenses	6,336	7,240

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Cash from financing activities		
Payments by Canada—Vote 45	10,600	10,600
Cash for operating activities		
Net operating expenses	(6,336)	(7,240)
Charges (credits) not affecting cash		
Depreciation and amortization	1,604	1,355
Loans forgiven	129	165
Loss (gain) on sale of fixed assets	(15)	198
Provision for (recovery of) doubtful accounts	(91)	1,365
	(4,709)	(4,157)
(Increase) decrease in non-cash operating working capital*	(1,435)	4,249
	(6,144)	92
Cash for investing activities		
Loan repayments	3,477	763
Loan drawdowns	(4,866)	(7,121)
Purchase of fixed assets	(5,277)	(4,868)
Proceeds from sale of fixed assets	900	427
Purchase of investments	2	45
	(5,764)	(10,754)
Decrease in cash	(1,308)	(62)
Cash at beginning of year	1,414	1,476
Cash at end of year	106	1,414
(Increase) decrease in non-cash operating working capital*		
Accounts receivable	(1,930)	3,476
Inventories	(10)	(24)
Prepaid expenses	1	(16)
Accounts payable	504	813
	(1,435)	4,249

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1988

1. General policy

The mission of the Industrial Development Division, as stated in the approved five year plan (1985-86 — 1989-90), is to support the establishment and maintenance of viable enterprises on Cape Breton Island, thereby improving the economic base and employment opportunities on the Island. In accomplishing these objectives, the Corporation makes loans and investments, the amounts of which may be in excess of those which would be available through normal commercial sources. The Corporation also makes non-repayable contributions to assist enterprises which are considered likely to make a substantial improvement to the development of Cape Breton Island.

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted $10,600,000 for this purpose during the fiscal year ended March 31, 1988.

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1988—*Concluded*

2. Significant accounting policies

(a) Basis of consolidation

(i) The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries as explained below:

	Corporation Interest	Company Year end
Darr (Cape Breton) Limited (Real Estate)	100%	Dec. 31
Cape Breton Marine Farming Limited (Inactive)	100%	March 31
Whale Cove Summer Village Limited (Tourist Accommodations)	62.5%	March 31
Dundee Estates Limited (Tourist Accommodations)	100%	March 31

(ii) As the financial statements of Whale Cove Summer Village Limited report a deficit equity position as at March 31, 1988, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, the losses of this company are included in the consolidated net operating expenses. As a consequence, no minority interest for this subsidiary is shown in the consolidated balance sheet.

(b) Fixed assets

Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight-line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 25 years
Equipment	4 to 10 years
Vehicles	3 to 4 years

(c) Accounting policy—Certain subsidiaries

The statements of Dundee Estates Limited include notes indicating that their statements have been prepared on the assumption that the company can continue to operate as a going concern, which assumption depends on the continued financial support of Cape Breton Development Corporation.

(d) Inventories

Inventories are valued at the lower of cost and net realizable value, with cost determined on a first in, first out basis.

(e) Comparative figures

Interest income and the provision for unrecoverable loans and receivables have both been increased by $126,000 to conform to the presentation adopted for the current year.

3. Fixed assets

	1988	1987
	(in thousands of dollars)	
Rental facilities	10,937	9,870
Tourist facilities	6,757	6,734
Primary industry facilities	1,757	1,735
Secondary industry facilities	10,490	7,673
	29,941	26,012
Less: accumulated depreciation	10,543	9,402
	19,398	16,610

The four categories of fixed assets shown above each include land, buildings and equipment.

4. Guarantees

During the 1976 year, the Corporation guaranteed the repayment by Sydney Steel Corporation of that corporation's $70,000,000—11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to $34,160,000.

The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to $30,000,000. The balance of advances has since been reduced to $6,140,000.

The Corporation made the guarantees for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of funds of Cape Breton Development Corporation.

5. Commitments and contingencies

(a) As at March 31, 1988, the Industrial Development Division of the Corporation was committed to expenditures and loans over and above the amounts included in the financial statements at that time, totalling $5,800,000.

(b) The Corporation entered an agreement to lease premises in Commerce Tower, effective May 1, 1987, to provide office space for the Industrial Development Division and Enterprise Cape Breton. The lease is for a five year period with lease payments of approximately $254,000 per annum.

(c) As at March 31, 1988 two legal claims have been commenced against the Corporation. One relates to the damage of materials stored on Sydport property and the other arises from the sale of agricultural products. The amount of these claims is in excess of $300,000 and the Corporation intends to oppose these claims in their entirety. Accordingly, no provision for any possible claim is included in the financial statements.

(d) Legislation has been introduced in the House of Commons which, if passed, would separate the Industrial Development Division from the Cape Breton Development Corporation. The proposed legislation provides for the continuation of the operations of the division under the name of the Enterprise Cape Breton Corporation and subject to the terms and provisions of the Government Organization Act, Atlantic Canada, 1987.

SUMMARY PAGE

DEFENCE CONSTRUCTION (1951) LIMITED

MANDATE

To contract for and supervise major military construction and maintenance projects required by the Department of National Defence; to provide technical and administrative assistance concerning construction matters to government departments and agencies on a cost-recovery basis.

BACKGROUND

The corporation has been in operation since 1951.

CORPORATION DATA

HEAD OFFICE	Sir Charles Tupper Building Riverside Drive Ottawa, Ontario K1A 0K3
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1951; by the *Defence Production Act* (R.S.C. 1985, c. D-1); continued under the *Canada Business Corporations Act*, November 21, 1978
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	J.R. Lorne Atchison
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	2.0	1.5	2.6	1.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	1.0	0.3	1.4	nil
Equity of Canada	(2.9)	(2.9)	(3.1)	(3.1)
Cash from Canada in the period				
— budgetary	13.6	13.2	14.3	14.5
— non-budgetary	nil	nil	nil	nil

DEFENCE CONSTRUCTION (1951) LIMITED

MANAGEMENT REPORT

The Management of the Corporation is responsible for the performance of the duties delegated to it by the Board of Directors. These include the preparation of an annual report and the production of its contents, including the financial statements. These statements, approved by the Board of Directors, were prepared in accordance with generally accepted accounting principles appropriate in the circumstances and consistently applied. Other financial and operating information appearing in the annual report are consistent with that contained in the financial statements.

Management maintains financial and management control systems and practices designed to provide assurance that transactions are in accordance with Part XII of the Financial Administration Act and its regulations as well as the charter and by-laws of the Corporation and any directives given to it. Management also ensures that assets are safeguarded and controlled and that the operations of the Corporation are carried out effectively. In addition, the Audit Committee, appointed by the Board of Directors, oversees the internal audit activities of the Corporation and performs other such functions as are assigned to it.

The Corporation's external auditor, the Auditor General of Canada, is responsible for auditing the financial statements and for issuing his report thereon.

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1988 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Defence Production Act and the by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 3, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Cash	1,519,260	1,163,349
Accounts receivable from government departments and agencies (Note 6)	108,881	11,424
Other	42,159	23,785
	1,670,300	1,198,558
Fixed, at cost		
Furniture and equipment	1,156,399	1,029,803
Less: accumulated depreciation	851,815	734,031
	304,584	295,772
	1,974,884	1,494,330

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities	997,330	1,083,149
Due to Canada	970,946	343,074
Contractors' security deposits (Note 3)	126,953	181,784
	2,095,229	1,608,007
Provision for employee benefits (Note 4)	2,820,854	2,801,391
	4,916,083	4,409,398
CAPITAL STOCK AND DEFICIT		
Capital stock		
Authorized—1,000 shares of no par value		
Issued—31 shares fully paid	31	31
Deficit (Note 5)	(2,941,230)	(2,915,099)
	(2,941,199)	(2,915,068)
	1,974,884	1,494,330

Approved by the Board:

J. R. L. HATCHINSON
Director

E. J. HEALEY
Director

DEFENCE CONSTRUCTION (1951) LIMITED—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenses		
Salaries	8,969,909	9,160,516
Employee benefits	1,137,504	1,146,510
Travel and removal	850,638	672,623
Telephone	332,214	279,757
Office accommodation	324,646	481,239
Advertising	237,722	208,843
Office supplies and maintenance	226,047	175,696
Postage, express and freight	216,473	201,620
Training and professional development	173,387	109,044
Depreciation	150,262	129,613
Rental of machinery	115,641	112,289
Professional services	85,121	113,523
Other	51,648	43,359
	12,871,212	12,834,632
Recoveries of expenses (Note 6)	266,027	125,067
Cost of operations	12,605,185	12,709,565
Parliamentary appropriations	12,579,054	12,856,926
Excess of cost of operations over parliamentary appropriations (parliamentary appropriations over cost of operations)	26,131	(147,361)
Deficit at beginning of the year	2,915,099	3,062,460
Deficit at end of the year	2,941,230	2,915,099

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Financing activities		
Parliamentary appropriations	12,579,054	12,856,926
Operating activities		
Reported cost of operations	12,605,185	12,709,565
Provision for employee benefits	(243,696)	(262,818)
Depreciation	(150,262)	(129,613)
Gain on sale of fixed assets		1,686
Net increase (decrease) in non-cash working capital balances related to operations*	(371,391)	1,127,921
Cash applied to operations	11,839,836	13,446,741
Employee benefits paid	224,233	338,425
Cash applied to operating activities	12,064,069	13,785,166
Investing activities		
Acquisition of equipment	159,074	124,578
Disposal of equipment		(4,229)
Cash invested	159,074	120,349
Increase (decrease) in cash during the year	355,911	(1,048,589)
Cash at beginning of the year	1,163,349	2,211,938
Cash at end of the year	1,519,260	1,163,349

* Consisting of changes in receivables, other assets, accounts payable and accrued liabilities, due to Canada, and contractors' security deposits.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority, objectives and operations

The Corporation was incorporated under the Canada Corporations Act in 1951 and is continued under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence. The Corporation is a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Corporation is not subject to income taxes.

The Corporation's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Corporation inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence. It may provide technical and administrative assistance on construction matters to other government departments when required.

2. Significant accounting policies

Expenses

The accounts of the Corporation reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Depreciation

Depreciation is provided by the straight-line method over five years.

Employee benefits

Employee benefits are expensed when earned by employees.

Pensions

During the year, the Corporation made payments of $482,329 ($513,050 in 1987) in respect of current contributions to the Public Service Superannuation Account of the Government of Canada. The Account is actuarially valued every five years. The Corporation's contributions and recorded liabilities are limited to the matching of the current and certain arrears contributions of employees. The Corporation is not required to make contributions with respect to actuarial deficiencies of the Account.

Parliamentary appropriations

The cost of operations is funded by parliamentary appropriations through the Department of Public Works Vote 75 (1987—Department of National Defence Vote 15) to the extent of net annual cash requirements.

3. Contractors' security deposits

	1988	1987
	$	$
Bid deposits	74,403	144,534
Deposits on plans and specifications	52,550	37,250
	126,953	181,784

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

4. Provision for employee benefits

	1988	1987
	$	$
Termination benefits	2,520,628	2,503,721
Life insurance	79,115	95,881
Furlough benefits	221,111	201,789
	2,820,854	2,801,391

5. Deficit

The deficit of the Corporation is comprised primarily of the liabilities for employee benefits which will require funding from parliamentary appropriations in future years as they are paid.

6. Recoveries of expenses

The Corporation provides certain technical and administrative assistance to the Department of National Defence and other government departments and agencies on a cost-recovery basis. As at March 31, 1988, accounts receivable for recoveries were $108,456 (1987—$10,999).

During the year, in the normal course of operations, the Department of National Defence provided office space free of charge for 161 employees of the Corporation.

7. Lease commitments

The Corporation leases certain equipment and accommodation in the performance of its operations. These arrangements include an occupancy agreement expiring August 1991 with the Department of Public Works for office accommodation. The future aggregate minimum lease payments are:

Year ending March 31	$
1989	282,438
1990	255,388
1991	228,451
1992	95,188
	861,465

8. Contingencies

Claims aggregating approximately $6,730,000 in respect of contractual obligations have been received by the Corporation, but are not reflected in the accounts. In the opinion of management and legal counsel, the position of the Corporation is defensible, however the final outcome of such claims is not determinable. Any settlements resulting from the resolution of these claims will be funded through parliamentary appropriations of the Department of National Defence, in the year in which the settlements occur.

9. Supplementary information

The Corporation's contracting activity on behalf of government departments and agencies is summarized below:

	1988	1987
	(in thousands of dollars)	
Contracts in progress at beginning of the year	522,472	491,880
Contracts awarded	273,537	265,878
	796,009	757,758
Contracts completed	204,038	235,286
Contracts in progress at end of the year	591,971	522,472
Payments on contracts in progress at end of the year	472,282	388,303
Work outstanding on contracts in progress at end of the year	119,689	134,169

SUMMARY PAGE

EXPORT DEVELOPMENT CORPORATION

MANDATE

Export Development Corporation (EDC) is Canada's official export credit agency, responsible for providing export credit insurance, loans, guarantees, and other financial services to promote Canadian export trade.

BACKGROUND

In addition to its corporate activities, EDC administers for Canada certain export insurance and financing in support of export transactions considered to be in the national interest.

CORPORATION DATA

HEAD OFFICE	151 O'Connor Street P.O. Box 655 Ottawa, Ontario K1P 5T9
STATUS	—Schedule III, Part I —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P., Minister for International Trade.
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1969; by the *Export Development Act*, (R.S.C. 1985, c. E-20).
CHIEF EXECUTIVE OFFICER	R. L. Richardson
CHAIRMAN	V.E. Daughney
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

CORPORATE ACCOUNT	1987	1986	1985	1984 (restated)
At the end of the year				
Total Assets	6,933	7,173	7,296	6,635
Obligations to the private sector*	4,560	4,727	4,948	4,431
Obligations to Canada	25	80	154	258
Equity of Canada	899	898	896	855
Cash from Canada in the year				
—budgetary	nil	nil	nil	nil
—non-budgetary	nil	nil	37	79
CANADA ACCOUNT				
At the end of the year				
Canada funds administered	871	880	1,142	1,061

* Obligations to the private sector reported here have been reduced by the amount of EDC's cash and marketable securities (1987, $1,039 million; 1986, $1,094 million).

EXPORT DEVELOPMENT CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements contained in this annual report have been prepared by management in accordance with accounting principles generally accepted in Canada, consistently applied, which conform in all material respects with international accounting standards. The integrity and objectivity of the data in these financial statements are management's responsibility. The financial statements include some amounts, such as the allowance for losses on loans, that are necessarily based on management's best estimates and judgement. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements. In support of its responsibility, management maintains financial and management control systems and practices to provide reasonable assurance as to the reliability of financial information, that the assets are safeguarded and the operations are carried out effectively. The Corporation has an internal audit department whose functions include reviewing internal controls and their application, on an on-going basis

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board, which is composed of directors who are not employees of the Corporation. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis.

The Board of Directors is responsible for all business undertaken by the Corporation. Contracts which, in the opinion of the Board of Directors, involve risks for a term or an amount in excess of that which the Corporation would normally undertake, may be entered into under the authority of the Governor General in Council where the Minister considers them to be in the national interest. The Board of Directors is not accountable for such contracts, its obligation in relation thereto being limited to ensuring that they are administered in a sound manner. Funds required for such contracts are paid to the Corporation by Canada, and funds recovered are remitted to Canada, net of amounts withheld to cover related administrative expenses. The administration of accounts on behalf of Canada are shown in Note 12 to the Corporation's financial statements.

The Auditor General of Canada conducts an independent examination, in accordance with generally accepted auditing standards, and expresses his opinion on the financial statements. His examination includes a review of the Corporation's system of internal control and appropriate tests and procedures to enable him to report whether the financial statements are presented fairly and whether the transactions that have come to his notice during his examination of the financial statements have been in accordance with stated authorities. The Auditor General has full and free access to the Audit Committee of the Board and meets with it on a regular basis.

R.L. Richardson
President and Chief Executive Officer

B.A. Culham
Senior Vice-President, Finance and Treasurer

EXPORT DEVELOPMENT CORPORATION—*Continued*

AUDITOR'S REPORT

TO THE MINISTER FOR INTERNATIONAL TRADE

I have examined the balance sheet of Export Development Corporation as at December 31, 1987 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards, applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Export Development Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 24, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Loans receivable (Note 3, 4, 5 and 6)		
Long-term	4,608,377	4,701,894
Current portion of long-term	1,152,258	1,118,453
	5,760,635	5,820,347
Accrued interest and fees	223,220	305,945
	5,983,855	6,126,292
Less: allowance for losses on loans	163,135	136,366
	5,820,720	5,989,926
Cash and marketable securities		
Cash and short-term deposits	732,996	523,212
Marketable securities (Market value: 1987—$314,726; 1986—$571,138)	305,673	570,554
Accrued interest	15,460	12,494
	1,054,129	1,106,260
Other assets		
Unamortized debt discount and issue expenses	39,755	50,537
Other	18,124	26,756
	57,879	77,293
	6,932,728	7,173,479

LIABILITIES	1987	1986
Loans payable (Note 7)		
Long-term	2,899,497	3,569,766
Current portion of long-term	1,030,025	767,724
	3,929,522	4,337,490
Short-term	1,694,595	1,563,275
	5,624,117	5,900,765
Accrued interest	202,660	214,143
	5,826,777	6,114,908
Other liabilities and deferred revenues		
Accounts payable	5,369	5,462
Deferred revenues and other credits	165,769	121,752
Allowance for claims on insurance and guarantees	35,369	33,411
	206,507	160,625
SHAREHOLDER'S EQUITY		
Share capital (Note 8)	697,000	697,000
Reserve for contingencies	100,000	25,000
Retained earnings	102,444	175,946
	899,444	897,946
	6,932,728	7,173,479

Commitments and contingent liabilities (Note 9)

Approved by the Board of Directors:

R. L. RICHARDSON
President and Chief Executive Officer

B. A. CULHAM
Senior Vice-President, Finance and Treasurer

EXPORT DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Loans and guarantees		
Interest earned	522,213	556,540
Fees earned	25,238	26,650
Investment interest earned	92,612	71,313
	640,063	654,503
Interest expense		
Long-term	446,390	493,131
Short-term	123,400	104,257
Provision for losses on loans	50,710	36,265
	620,500	633,653
	19,563	20,850
Insurance and guarantees		
Premiums and fees earned	19,762	17,439
Investment interest earned	5,042	4,909
	24,804	22,348
Provision for claims	8,468	7,200
	16,336	15,148
Income from operations	35,899	35,998
Administrative expenses	34,401	34,109
Net income	1,498	1,889
Retained earnings		
Beginning of year	175,946	199,057
Less: transfer to reserve for contingencies	75,000	25,000
End of year	102,444	175,946

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Operations		
Net Income	1,498	1,889
Items not affecting cash		
Provision for claims and losses on loans	59,178	43,465
Amortization of fees and premiums	(27,112)	(36,198)
Decrease in accruals of interest and fees	67,019	13,734
Rescheduling of interest	(151,738)	(53,320)
Fees and premiums received	41,366	47,224
Other changes	(16,647)	(40,967)
	(26,436)	(24,173)
Loans receivable disbursed	(622,940)	(627,422)
Loans receivable repaid	581,777	888,851
Cash provided from (used in) operations	(67,599)	237,256
Treasury		
Issue of long-term debt	635,816	572,104
Repayment of long-term debt	(824,348)	(578,956)
Increase (decrease) in short-term loans payable	201,034	(56,934)
Cash provided from (used in) financing	12,502	(63,786)
Increase (decrease) in cash and marketable securities	(55,097)	173,470
Cash and marketable securities		
Beginning of year	1,093,766	920,296
End of year	1,038,669	1,093,766

NOTES TO FINANCIAL STATEMENTS

1. Act of incorporation and corporate mandate

Export Development Corporation was established on October 1, 1969 by the Export Development Act, a statute of the Parliament of Canada. The Corporation was created as an agent of Her Majesty in right of Canada for the purpose of facilitating and developing trade between Canada and other countries, by the provision of loans, guarantees and insurance. The Corporation is accountable for its affairs to Parliament through the Minister for International Trade.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with accounting principles generally accepted in Canada, consistently applied, and conform in all material respects with international accounting standards. A summary of significant accounting policies follows:

Marketable securities

Marketable securities are valued at the lower of cost and market value as at the balance sheet date.

Allowance for losses on loans receivable

The allowance for losses on loans is based on a review of collectibility of all outstanding loans to sovereign and commercial borrowers. In respect of this review, the Corporation recognizes that the economies in some of the countries where the Corporation has made loans have weakened over time to the extent that indefinite delays in repayment of principal and interest may have to be accepted. It is not possible at this time for management to determine the amounts, if any, of potential losses associated with these uncertainties and delays. Therefore, in addition to any specific provisions made as a result of the review of the outstanding loans, the Corporation charges to income an amount sufficient to maintain a general allowance to reflect management's best estimate of the amount necessary to cover the risks in the non-current loans portfolio.

Allowance for claims on insurance and guarantees

The Corporation provides for claims based on claims experience augmented, if necessary, by a specific provision based on a review of contingent liabilities. Claims payments are recorded at estimated recoverable values and included with other assets and non-recoverable amounts are charged to the allowance. Subsequent net gains or losses on recovery are credited or charged to the allowance.

Reserve for contingencies

The Corporation has in 1986 established, through transfers from retained earnings, a reserve for contingencies with respect to possible unforeseen decreases in the value of loans receivable or claims on insurance and guarantees. Subsequent reductions, if any, in the reserve for contingencies will be credited to retained earnings.

Loan interest and fees earned

Interest is accrued on principal receivable until such time as the loan becomes non-current. Non-current is defined as any loan where there is significant doubt as to collectibility, where significant payments have not been received for a period of two years and a rescheduling agreement has not been negotiated, or when a rescheduling agreement has been signed and a significant payment has not been received for one year.

In subsequent years, interest income on non-current loans is recognized on a cash basis.

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS —*Continued*

Non-current loans are restored to an accrual basis when regular repayment patterns of all or substantially all amounts due have been established, which is usually over a one to two year time period and normally after a rescheduling agreement has been signed, and there is reasonable assurance that the repayment pattern will continue in future years.

Loan fees are taken into income over the disbursement and repayment periods of a loan.

Investment interest earned

Investment interest, which is substantially earned outside Canada, is prorated between loans and guarantees and insurance and guarantees on the basis of average funds invested.

Interest expense

Interest expense includes hedging expenses, and the amortization of debt discount and issue expenses which are charged to income over the life of the debt on a straight line basis.

Insurance premiums

Insurance premiums and fees are earned in Canada. For short-term insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies. Foreign investment insurance premiums are taken into income evenly over the terms of coverage, except that the premium in the first year is taken into income in its entirety when received.

Translation of foreign currency

The Corporation hedges its U.S. dollar assets and liabilities on a total portfolio basis. Any net exposure to future changes in the U.S. dollar foreign exchange rate is due to short-term timing differences in cash flows. It is the Corporation's policy to manage assets and liabilities denominated in U.S. dollars in such a way as to minimize this net exposure. Accordingly, assets and liabilities denominated in U.S. dollars are translated into Canadian dollars at exchange rates prevailing at year-end.

Gains and losses relating to the translation of any unhedged long-term foreign currency assets or liabilities in other than U.S. dollars are deferred and amortized on a straight line basis over the remaining life of the asset or liability. The unamortized balance of the deferred exchange gains or losses is included in deferred revenues or other assets.

Income and expenses are translated at average monthly exchange rates in effect during the year. Exchange gains and losses resulting from the translation of foreign currency balances and transactions are reported with investment interest earned.

3. Loans receivable

Loans receivable from both sovereign and commercial borrowers are mostly at fixed interest rates established in competition with similar export credit agencies in other countries and generally below commercial rates. These loans mature as follows:

	December 31	
	1987	1986
	(in thousands of dollars)	
Within 12 months		
—Fixed	650,724	659,039
—Floating	101,635	64,417
Overdue	399,899	394,997
1988		779,624
1989	758,077	759,469
1990	733,582	679,787
1991	699,328	620,294
1992	618,941	513,500
1993-1997	1,479,520	1,070,722
1998 and thereafter	318,929	278,498
Total	5,760,635	5,820,347
Commercial loans included above	992,344	1,034,291
Floating rate loans, generally based on LIBOR rates, included in total loans	1,126,556	731,407

The geographic distribution of these loans is as follows:

Pacific and North Asia	628,873	550,064
South Asia	341,868	310,891
Middle East and East Africa	410,692	471,345
North and West Africa	1,143,924	1,214,101
Eastern Europe	769,871	737,921
Western Europe	502,203	595,762
USA and Caribbean	539,614	546,625
Mexico and Central America	335,954	293,332
South America East	529,014	537,162
South America West	558,622	563,144
	5,760,635	5,820,347

4. Overdue loans receivable

Amounts overdue consist of principal instalments and billed interest and fees that have not been received in accordance with the specified terms contained in the related loan agreements.

The geographic distribution of the overdue principal and recognized interest, in the amounts of $399,899 thousand (1986—$394,997 thousand) and $86,741 thousand (1986—$218,588 thousand) respectively, is as follows:

	December 31	
	1987	1986
	(in thousands of dollars)	
Pacific and North Asia	5,389	1,062
South Asia	11	3
Middle East and East Africa	71,294	15,907
North and West Africa	30,114	54,225
Eastern Europe	40,865	105,620
Western Europe	20,898	16,053
USA and Caribbean	103,644	122,309
Mexico and Central America	35,150	48,678
South America East	67,930	129,978
South America West	111,345	119,750
Total	486,640	613,585

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

5. Rescheduled and restructured loans receivable

The principal method of alleviating the debt repayment problems of sovereign nations continues to be the use of rescheduling agreements. The Governments of debtor and creditor countries meet, usually under the auspices of the Paris Club, to negotiate guidelines covering the rescheduling of debt coming due within a specific time frame. These rescheduling agreements are accompanied by International Monetary Fund (IMF) disciplines to improve the underlying economies of the countries and usually result in structural adjustments covering several years until the problems are resolved. Once the government to government multilateral guidelines have been established, the Corporation and other government departments and agencies bilaterally negotiate their relevant loans. This method of facilitating repayments is considered normal in collecting sovereign debts and reflects government direction.

In addition, through the Corporation's membership in the International Union of Credit and Investment Insurers (Berne Union), and indirectly through Canada's membership in organizations such as the Organization for Economic Cooperation and Development, the International Bank for Reconstruction and Development and the IMF, the Corporation is provided with exchanges of international financial and credit information aiding the negotiation of repayments from international borrowers.

Commercial debt repayment problems are generally alleviated by restructuring agreements wherein loan repayment terms and schedules are adjusted to match projected cash flows of the commercial entity involved.

Rescheduled and restructured amounts during the year are as follows:

	December 31	
	1987	1986
	(in thousands of dollars)	
Principal	232,973	95,919
Interest	151,738	53,320
	384,711	149,239

The geographic distribution of rescheduled and restructured loans is as follows:

	December 31	
	1987	1986
	(in thousands of dollars)	
Pacific and North Asia	9,076	10,146
South Asia	799	2,826
North and West Africa	148,462	82,843
Eastern Europe	106,387	2,372
Western Europe	99,890	112,939
USA and Caribbean	43,196	39,476
Mexico and Central America	102,823	32,935
South America East	183,815	84,685
South America West	49,910	46,717
Total	744,358	414,939
Commercial amounts included above	67,930	35,552
Amounts overdue	78,923	28,068

6. Non-current loans receivable

Due to the weakening of economic conditions over time, certain loans where there is risk of long repayment delays or significant doubt as to collectibility are placed in the non-current category. Total non-current amounts receivable are as follows:

	December 31	
	1987	1986
	(in thousands of dollars)	
Sovereign, mainly in Eastern Europe and South America West	636,663	624,218
Commercial, mainly in the USA	141,030	135,084
	777,693	759,302

In addition to not recognizing interest on these loans, any undisbursed balances on signed loan agreements are cancelled or frozen, and sovereign borrowers are declared ineligible for further financing, to prevent any increased exposure resulting from new business.

Total interest on non-current loans not recognized as revenue in 1987 amounted to $79,729 thousand (1986—$71,929 thousand). At December 31, 1987, the accumulated interest not recognized on loans amounted to $205,890 thousand (1986—$114,487 thousand) of which $133,343 thousand related to sovereign loans (1986—$74,504 thousand).

7. Loans payable

Loans payable mature as follows:

	December 31	
	1987	1986
	(in thousands of dollars)	
Within 12 months		
—Fixed	1,045,223	767,724
—Floating	1,679,397	1,563,275
1988		1,144,970
1989	511,220	551,233
1990	804,305	773,741
1991	336,693	351,849
1992	570,718	236,205
1993 to 1997	676,561	511,768
Total	5,624,117	5,900,765
Commercial loans included above:		
Fixed interest rates from 5.38% to 14.13% (1986—5.38% to 15.55%)	3,336,229	4,216,407
Floating rate and short-term fixed rate revolving loans	2,262,888	1,604,358
Canada loans included above:		
Fixed interest rates at 8.375% (1986—8.25% to 8.5%)	25,000	80,000

The Corporation also had lines of credit and overdraft facilities aggregating $3,555 million at December 31, 1987 (1986—$3,201 million).

EXPORT DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

8. Share capital

The authorized share capital is $1.5 billion consisting of 15 million shares with a par value of $100 each. The number of shares issued and fully paid is 6,970 thousand (1986—6,970 thousand).

9. Statutory limits, commitments and contingent liabilities

The Export Development Act (the Act) allows the Corporation to have outstanding loans and commitments to foreign borrowers up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is $7,704 million (1986—$8,370 million). Of this amount, undisbursed commitments on signed loan agreements at face rates from 6.74% to 12.50% is $1,868 million (1986—$2,549 million) with the balance representing loans receivable and loans with recourse to the Corporation.

The Corporation expects to fund these undisbursed commitments near the time of their disbursement, typically over a three year period, by issuing a combination of debt instruments in world capital markets at commercial rates of interest and capital stock. The Corporation generally attempts to match debt maturities and currencies with those of its average export loans.

The Act also specifies that the Corporation can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is $3,047 million (1986—$2,930 million).

Contingent liabilities of the Corporation included in the above positions amounted to $2,273 million (1986—$2,123 million). Of this amount, $67 million (1986—$245 million) related to loan guarantees and loans with recourse to the Corporation. The balance pertained to the Corporation's insurance activities.

The Act allows the Corporation to borrow up to a maximum of ten times the aggregate of its paid-in capital from time to time and the retained earnings determined in accordance with the most recent audited financial statements. As at December 31, 1987, this formula produced a limit of $8,729 million (1986—$8,961 million) against which borrowings amounted to $5,624 million (1986—$5,901 million).

10. Foreign currency balances

The Corporation has substantial assets and liabilities in U.S. dollars and in other currencies. The Canadian dollar equivalent after taking into consideration forward exchange contracts is as follows:

	December 31	
	1987	1986
	(in thousands of dollars)	
U.S. Dollars		
Assets	5,082,409	5,250,209
Liabilities	5,236,999	5,389,775
Net exposure	(154,590)	(139,566)
Rate of exchange U.S. $1.00	1.2993	1.3805
British pounds, Deutsche marks, European Currency Units, Swiss francs and Yen		
Assets	119,284	77,936
Liabilities	95,964	66,601
Net exposure	23,320	11,335

11. Related party transactions

Transactions with Canada are summarized as follows:

	Year ended December 31	
	1987	1986
	(in thousands of dollars)	
Income and expense items		
Interest expense	3,603	8,320
Less: administrative expenses recovered	6,622	7,101
interest earned	469	472
	(3,488)	747

	December 31	
	1987	1986
	(in thousands of dollars)	
Amounts due to (due from) Canada		
Canada bonds, bearing interest at the rate of 9.50% maturing in 1994	(5,033)	(5,038)
Accrued interest receivable	(22)	(23)
Accounts administered for Canada (Note 12)	426	3,085
Long-term loans payable	25,000	80,000
Accrued interest payable	447	1,420
	20,818	79,444

The Government of Canada has established an understanding that it will seek Parliamentary appropriations to eliminate any losses the Corporation might incur. No such appropriation has been required to date.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

The Corporation also enters into transactions with other Crown corporations in the normal course of business.

12. Accounts administered for Canada

(a) Pursuant to the Act, the Corporation administers for Canada certain loans and insurance programs entered into under the authority of the Governor General in Council for which the Board of Directors is not accountable other than in respect of the administration of the contracts. These accounts are maintained separately from the Corporation's accounts, and are consolidated annually as at March 31 with the financial statements of the Government of Canada which are reported upon separately by the Auditor General of Canada. The assets administered for Canada, mainly loans receivable and accrued interest and fees recorded in accordance with accounting policies and practices approved by the Government of Canada, amounted to $871 million (1986—$880 million).

(b) Canada account statutory limits, commitments and contingent liabilities

The Act allows the Accounts administered for Canada to have outstanding loans and commitments to foreign borrowers up to a maximum of $6 billion. The position against this limit, determined in accordance with the requirements of the Act, is $956 million (1986—$823 million), including contingent liabilities of $4 million (1986—$9 million).

The Act also specifies that the Accounts administered for Canada can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $7 billion. The position against this limit, determined in accordance with the requirements of the Act, was $370 million (1986—$430 million) including contingent liabilities of $330 million (1986—$376 million).

SUMMARY PAGE

FARM CREDIT CORPORATION

MANDATE

To assist Canadian farmers to establish and develop viable farm enterprises through the provision of long-term credit and other financial services.

BACKGROUND

Since 1959, under the authority of the *Farm Credit Act*, the corporation has made mortgage loans to farmers for the purchase of farm land, livestock and machinery, for permanent farm improvements and to refinance debt. Under the authority of the *Farm Syndicates Credit Act*, the corporation may make loans to groups of farmers for the joint acquisition of agricultural facilities and equipment. The maximum loan for an individual farm is $600,000 and for a syndicate is $100,000. As of March 31, 1988 the corporation had 72,182 loans outstanding. The corporation maintains six regional offices and about 105 district and field offices.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2314, Station D 434 Queen Street Ottawa, Ontario K1P 6J9
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	1959; by the *Farm Credit Act* (R.S.C. 1985, c. F-2). Its predecessor was the Canadian Farm Loan Board, founded in 1929.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	James J. Hewitt
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	4,307	4,909	5,015	4,940
Obligations to the private sector	1,328	1,600	984	571
Obligations to Canada	3,484	3,305	3,896	4,110
Equity of Canada	(637)	(125)	8	129
Cash from Canada in the period				
— budgetary	15*	5	nil	nil
— non-budgetary, net of loans repaid	182	(591)	(214)	(171)

* In addition to the direct payments from Canada, the corporation received from the Department of Agriculture in 1987-88 a total of $18.4 million in compensation for financial concessions to clients.

FARM CREDIT CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of Farm Credit Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The financial statements include some amounts, such as the allowance for loan losses, that are necessarily based on management's best estimates and judgement.

The financial statements have been prepared in accordance with accounting principles which are generally accepted in Canada and which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal control is augmented by internal audit which conducts periodic reviews of different aspects of the Corporation's operations. In addition, the internal and external auditors have full and free access to the Audit Committee of the Board, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada, is responsible for auditing the financial statements and for issuing his report thereon.

James J. Hewitt, C.M.A.
Chairman and Chief Executive Officer

William G. Mann, C.A.
Chief Financial Officer

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1988 and the statements of operations and deficit and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Farm Credit Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 7, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Cash and short-term investments	18,981	88,494
Accounts receivable	632	1,678
Loans receivable (Note 3)	4,701,630	4,955,941
Less: allowance for loan losses (Note 4)	500,000	219,000
	4,201,630	4,736,941
Real estate	63,000	53,771
Fixed assets	3,481	2,957
Unamortized debt discount and issue expenses	19,467	24,799
	4,307,191	4,908,640

LIABILITIES	1988	1987
Accounts payable and accrued liabilities	3,970	3,779
Short-term notes	181,943	271,571
Provision for employee termination benefits	2,340	4,190
Loans payable (Notes 5 and 6)	4,755,567	4,753,891
	4,943,820	5,033,431
DEFICIENCY OF CANADA		
Contributed capital (Note 7)	218,333	218,333
Deficit	(854,962)	(343,124)
	(636,629)	(124,791)
	4,307,191	4,908,640

The accompanying notes are an integral part of the financial statements.

Approved by:

JAMES J. HEWITT, C.M.A.
Chairman and Chief Executive Officer

WILLIAM G. MANN, C.A.
Chief Financial Officer

FARM CREDIT CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Interest income		
Loans receivable	377,867	465,380
Investments	2,132	13,727
	379,999	479,107
Interest expense		
Loans payable	452,045	462,102
Short-term notes	15,054	21,985
	467,099	484,087
Net interest (income) expense	87,100	4,980
Provision for loan losses (Note 4)	393,419	98,322
	480,519	103,302
Other income	(4,019)	(3,885)
Loss before administrative expenses	476,500	99,417
Administrative expenses		
Salaries and employee benefits	25,423	23,947
Office accommodation and equipment	4,035	3,913
Travel and relocation	2,505	2,358
Other	3,375	2,855
	35,338	33,073
Loss for the year	511,838	132,490
Deficit at beginning of the year	343,124	210,634
Deficit at end of the year	854,962	343,124

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN CASH POSITION FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Operating activities		
Loss for the year	(511,838)	(132,490)
Items not involving cash		
Provision for loan losses	393,419	98,322
Increase in accrued interest on loans receivable	(3,150)	(53,236)
Increase in accrued interest on loans payable	1,676	5,077
Other	5,595	6,053
	(114,298)	(76,274)
Loans to farmers	(240,626)	(315,060)
Loans receivable repaid	328,360	323,198
Proceeds from disposal of real estate	33,060	19,465
Government compensation for loan losses	15,000	5,000
Other	(1,381)	(1,080)
Cash provided by (used in) operating activities	20,115	(44,751)
Financing activities		
Loans from Canada	345,600	
Loans repaid to Canada	(345,600)	(591,155)
Loans from capital markets		581,554
Debt issue expenses		(3,576)
Net increase (decrease) in short-term notes	(89,628)	34,074
Cash provided by (used in) financing activities	(89,628)	20,897
Net decrease in cash and short-term investments	(69,513)	(23,854)
Cash and short-term investments at beginning of the year	88,494	112,348
Cash and short-term investments at end of the year	18,981	88,494

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. The Corporation

Farm Credit Corporation ("FCC" or "the Corporation") was established in 1959 by the Farm Credit Act as the successor to the Canadian Farm Loan Board and is a Crown corporation named in Schedule C, Part I of the Financial Administration Act. Its role is to provide financial services to enable Canadian farmers to establish, develop and maintain viable farm enterprises.

The Corporation makes and administers farm loans under the authority of the Farm Credit Act and the Farm Syndicates Credit Act, and administers programs as assigned by the federal government.

In view of the deficiency of Canada's equity in the Corporation and FCC's current financial condition, discussions are underway with the government to develop a financial recovery plan. A wide range of options is being considered.

The Corporation operates in one business segment, providing long-term loans to Canadian farmers.

2. Significant accounting policies

(a) Allowance for loan losses

The allowance for loan losses represents an estimate of probable losses on the accounts outstanding at the end of the year and is based on a review of collectibility of outstanding loans. The allowance has a specific component which is based on the review of outstanding loans in arrears and a general component, which is prudential in nature, to provide for loan losses which have not yet been specifically identified. With respect to this estimate of losses, the Corporation recognizes that future economic and agricultural conditions are not predictable and, therefore, their impact on the collectibility of loans is uncertain.

Actual loan losses and writedowns of acquired real estate to net realizable value are charged to the allowance while recoveries are credited to the allowance. The adjustment of the allowance to the level regarded by management as being appropriate is charged to operations as the provision for loan losses.

(b) Revenue recognition

Interest income is recorded on an accrual basis until such time as a loan is classified as non-performing. Loans are classified as non-performing when principal or interest is six months past due unless the loan is well secured, or when circumstances indicate doubt as to the ultimate collectibility of principal or interest. When a loan is classified as non-performing, uncollectible accrued interest recognized in the year is reversed, and uncollectible accrued interest recognized in previous years is provided for in the allowance for loan losses. Payments received on non-performing loans are generally applied to principal, unless management has determined that the loans do not require a specific provision for loss. In this case, interest income is recognized on a cash basis.

Non-performing loans may return to the accrual status when principal and interest are current and ultimate collection is reasonably assured.

Where a non-performing loan is refinanced or renegotiated, uncollected interest is capitalized and recognized as income. The refinanced loan is carried on an accrual basis as long as there is reasonable assurance regarding the ultimate collectibility of principal and interest, and principal or interest is not six months past due.

Loan fees and charges are recorded as other income when earned.

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

(c) Real estate

Real estate represents farm property acquired in the process of administering the outstanding loans receivable and must be disposed of within five years of acquisition or such further period as the Governor in Council may prescribe. It is carried at the lower of cost and net realizable value.

(d) Fixed assets

Fixed assets are recorded at cost less accumulated depreciation or amortization. Depreciation and amortization are generally determined using the straight-line method over the estimated useful lives of the related assets.

(e) Debt discount and issue expenses

Discounts and expenses relating to the issuance of debt are amortized on a straight-line basis over the life of the debt and included in interest expense on loans payable.

(f) Translation of foreign currencies

Loans payable in foreign currencies are hedged by currency conversion agreements and are translated into Canadian dollars at the rates provided therein. The differences between the ultimate amounts payable at the contracted rates and the cash proceeds of the debt issues are included with unamortized debt discount and issue expenses. These amounts are amortized by charges to interest expense over the lives of the obligations on a straight-line basis. The interest payable in foreign currencies on this debt is also hedged by currency conversion agreements and is translated into Canadian dollars at the contract rates.

(g) Pension plan

The Corporation participates in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are made equally by both employees and the Corporation. These contributions are expensed during the year in which the services are rendered.

(h) Employee termination benefits

On termination of employment, employees are entitled to severance benefits provided for under their terms of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

(i) Income taxes

The Corporation records income taxes on the tax allocation basis which recognizes the income tax effect of transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes.

3. Loans receivable

	Annual interest rate	1988	1987
	%	(in thousands of dollars)	
Loans to farmers, secured by mortgages	5-7 ⅞	484,682	556,501
	8-10 ⅞	2,119,134	2,067,218
	11-12 ⅞	1,443,065	1,558,875
	13-16 ¾	608,433	730,084
		4,655,314	4,912,678
Loans to farm syndicates, secured by notes	6 ¼-17 ½	5,951	7,573
Loans receivable from real estate sales, secured by agreements for sale or mortgages	5-15 ¾	40,365	35,690
		4,701,630	4,955,941

Amounts due by fiscal year are as follows:

Principal past due	63,533	56,325
1988		142,476
1989	147,069	163,554
1990	492,665	581,787
1991	267,072	289,975
1992	306,063	316,935
1993	296,655	240,567
1994 and beyond	2,795,921	2,776,783
	4,368,978	4,568,402
Accrued interest —Current	112,176	96,944
—Arrears	220,476	290,595
	4,701,630	4,955,941

At March 31, 1988 the Corporation had 7,950 loans representing $1,056.7 million of loans receivable classified as non-performing (1987—4,211 representing $695.9 million). During the year, interest not recognized on non-performing loans amounted to $130.8 million (1987—$55.4 million). At March 31, 1988 the accumulated interest not recognized on outstanding non-performing loans amounted to $190.8 million (1987—$95.4 million).

Prepayments of principal from farmers of $157.9 million (1987—$215.9 million) were received during the year.

During the year, Commodity-based Loans in the amount of $167.8 million (1987—$242.6 million) were disbursed. Of this amount, $10.0 million (1987—$13.5 million) was used to pay arrears on the Corporation's previous loans.

4. Allowance for loan losses

The allowance for loan losses is management's best estimate of the probable losses on outstanding accounts. In this regard, a number of events and conditions are not predictable and their impact on losses is uncertain. These include future land values, commodity prices, federal and provincial governments' legislation and initiatives, climatic conditions, and so on; all of which could affect the Corporation's loan losses. Management has made its best estimate of the effect of these events and conditions on loan losses.

In addition, as discussed in Note 11, the federal government has agreed to reimburse the Corporation for concessions made to farmers over the next three years as a result of its participation in the Farm Debt Review Board process. The nature of the concessions to be made through the process and the extent to which they will reduce the Corporation's loan losses is not currently determinable. Accordingly, the impact of the Farm Debt Review process has not been considered in establishing the allowance for loan losses. Such amounts are credited to operations as the benefits of the concessions are passed to the farmers.

A summary of the changes in the allowance for loan losses follows:

	1988	1987
	(in thousands of dollars)	
Allowance for loan losses		
Balance at beginning of the year	219,000	155,800
Actual loan losses and losses on the sale of real estate, net of recoveries	(16,128)	(11,622)
Write-down of real estate to net realizable value	(96,291)	(23,500)
Provision for loan losses	393,419	98,322
Balance at end of the year	500,000	219,000

FARM CREDIT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

5. Loans payable

	Annual interest rate	1988	1987
	%	(in thousands of dollars)	
Loans from Canada, secured by notes			
Farm Credit Act	6-7 ¾	463,604	538,748
	8-10 ¾	1,686,685	1,460,830
	11-12	1,148,187	1,298,898
		3,298,476	3,298,476
Farm Syndicates Credit Act	9 ¼-15 ½	6,030	6,030
		3,304,506	3,304,506
Loans from capital markets, secured by notes			
Farm Credit Act	8 ¾-12 ¼	1,328,156	1,328,156
		4,632,662	4,632,662
Accrued interest		122,905	121,229
		4,755,567	4,753,891

Amounts due by fiscal year are as follows:

1988		201,851
1989	220,787	209,756
1990	641,371	855,290
1991	463,864	454,229
1992	435,554	334,697
1993	660,983	205,494
1994 and beyond	2,210,103	2,371,345
	4,632,662	4,632,662
Accrued interest	122,905	121,229
	4,755,567	4,753,891

6. Limits on borrowing

The Farm Credit Act limits the aggregate amount outstanding of the principal borrowings by the Corporation pursuant to the Act to twenty-five times the capital of the Corporation. At March 31, 1988 the Corporation's outstanding borrowings under this Act, comprising short-term notes of $179.0 million and loans payable of $4,617.6 million, were 21.97 times the capital of $218.3 million (1987—22.39 times).

The Farm Syndicates Credit Act limits the loans from Canada pursuant to the Act to $25.0 million. At March 31, 1988 the Corporation's loans from Canada under this Act were $6.0 million (1987—$6.0 million).

The Corporation continues to be restricted in its borrowings. Both short- and long-term funding requirements must be met from the Consolidated Revenue Fund of the Government of Canada, and only with the specific approval of the Governor in Council and the Minister of Finance. Further, FCC has been requested to manage its affairs so that, during the next fiscal year, no net increase in total debt will be required.

7. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under Section 12 of the Farm Credit Act. The statutory limit on this amount is $225.0 million (1987—$225.0 million). During the current year, no capital was contributed by Canada.

8. Income taxes

As at March 31, 1988 the Corporation has available various timing differences of approximately $813.0 million which have not been recognized in the accounts as these will not be utilized in the foreseeable future. They result primarily from differences between the provision for loan losses charged to operations and the amount claimed for tax purposes pursuant to Section 33 of the Income Tax Act.

In addition, the loss carry-forward for income tax purposes, which has not been recognized in the financial statements, amounts to $21.8 million. Of this amount, $7.7 million will expire on March 31, 1993 and $14.1 million on March 31, 1994.

9. Commitments to farmers

As at March 31, 1988 loans to farmers approved but not disbursed amounted to $22.6 million (1987—$62.2 million). Of this amount, $21.0 million was for regular loan approvals, most of which were approved at rates from 11.75% to 12.25%. The balance of $1.6 million relates to Commodity-based Loans approved at rates of 6% and 9.125%. It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1988 from funds to be borrowed by the Corporation at prevailing rates of interest at the time of borrowing.

10. Operating leases

Future minimum lease payments by fiscal year required under operating leases having initial non-cancellable lease terms in excess of one year are as follows:

	(in thousands of dollars)
1989	1,767
1990	1,678
1991	1,402
1992	1,114
1993	785
1994 and beyond	1,087
	7,833

These leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of the amounts established at the commencement of the lease term.

11. Government programs

In the February 26, 1986 Budget, the Government directed the Corporation to establish a Commodity-based Loan Program for existing clients who are experiencing financial difficulty and who meet certain eligibility criteria. Under this program, reduced interest rates are available to borrowers and the loan principal is indexed to changes in commodity prices. The resulting net cash flow deficiencies, if any, are made up by the Government. During the year, the Corporation received $10.3 million from the Government in respect of these cash flow deficiencies (1987—$0.9 million).

The Minister of Agriculture has, subject to annual parliamentary appropriation, been authorized to make payments to the Corporation in amounts equal to concessions that the Corporation has granted to farmers under arrangements made pursuant to the Farm Debt Review Act. The Government has allocated up to $270 million for concessions to be granted over the period ending March 31, 1991. The Corporation is reimbursed at the time farmers realize the benefits of the concessions, which may be over a period as long as five years. Since the inception of the Farm Debt Review process, the Corporation has offered $46.5 million in concessions and received $8.1 million in payments. The difference of $38.4 million will be due and received over the next five years.

12. Comparative figures

Certain 1987 comparative figures have been reclassified to reflect the presentation adopted in 1988.

SUMMARY PAGE

FEDERAL BUSINESS DEVELOPMENT BANK

MANDATE

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice.

BACKGROUND

Since 1974, the Bank has provided financial assistance to Canadian firms by acting as a supplementary lender and a source of equity financing. It also provides financial planning, counselling and training, information and other management services to small and medium-sized business.

CORPORATION DATA

HEAD OFFICE	800 Victoria Square Box 335 Stock Exchange Tower Station Montreal, Quebec H4Z 1L4
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Robert R. de Cotret, P.C., M.P.
DEPARTMENT	Regional Industrial Expansion and Science and Technology
YEAR AND MEANS OF INCORPORATION	1974; by the *Federal Business Development Bank Act* (R.S.C. 1985, c. F-6); (successor to the Industrial Development Bank, established 1944).
CHIEF EXECUTIVE OFFICER	Guy A. Lavigueur
CHAIRMAN	William J. McAleer, Q.C.
AUDITOR	Price Waterhouse

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	2,294	1,920	1,595	1,566
Obligations to the private sector	1,916	1,563	1,184	1,023
Obligations to Canada	nil	51	144	263
Equity of Canada	276	242	207	202
Cash from Canada in the period				
— budgetary	78	55	26	31
— non-budgetary	nil	nil	nil	nil

FEDERAL BUSINESS DEVELOPMENT BANK

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements were prepared by the management of the Federal Business Development Bank in accordance with accounting principles generally accepted in Canada, which were consistently applied except for a change in accounting for pension costs and obligations. The financial data contained in other sections of this annual report is consistent with the content of the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains a system of internal controls designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal controls is augmented by audit and inspection staff who conduct periodic reviews of different aspects of the Bank's operations. In addition, the Vice-President, Internal Audit and the Independent Auditor have full and free access to the Audit Committee of the Bank's Board of Directors which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been examined and reported upon by the Bank's independent auditor, Mr. Raymond J. Morcel, F.C.A. of Price Waterhouse, Chartered Accountants.

Guy A. Lavigueur
President

AUDITOR'S REPORT

THE HONOURABLE MINISTER OF REGIONAL
INDUSTRIAL EXPANSION
AND MINISTER OF STATE
FOR SCIENCE AND TECHNOLOGY

THE HONOURABLE MINISTER OF STATE
(SMALL BUSINESSES AND TOURISM)
AND MINISTER OF STATE
(INDIAN AFFAIRS AND NORTHERN DEVELOPMENT)

I have examined the balance sheet of the Federal Business Development Bank as at March 31, 1988, and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Federal Business Development Bank as at March 31, 1988, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in accounting for pension costs and obligations, with which I concur and as described in Note 10, on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of the above mentioned examination of the financial statements of the Federal Business Development Bank for the year ended March 31, 1988, to determine whether they were in accordance with Part XII of the Financial Administration Act, the regulations, the FBDB Act and the by-laws of the Bank. My examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. In my opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Raymond J. Morcel, F.C.A.
of Price Waterhouse

Montreal, June 8, 1988

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1988	1987
Cash	2,423	2,272
Treasury bills	91,072	15,664
	93,495	17,936
Loans	2,194,017	1,921,884
Venture capital investments (Note 3)	53,462	43,133
Interest due and accrued	10,198	14,623
	2,257,677	1,979,640
Less: accumulated provision for losses (Note 4)	137,870	125,565
	2,119,807	1,854,075
Long-term investment (Note 5)	56,000	28,000
Fixed assets, less accumulated depreciation	1,670	2,007
Unamortized debt issue expenses	9,861	10,392
Other assets	13,275	7,814
	2,294,108	1,920,224

LIABILITIES	1988	1987
Cheques outstanding	5,903	6,755
Short-term notes	516,405	430,226
Accrued interest on short and long-term notes	55,028	48,031
Other liabilities	18,194	9,874
	595,530	494,886
Amount on deposit from Canada (Note 5)	23,000	
Notes held by Canada		51,000
Notes payable, other than to Canada (Note 6)	1,399,531	1,132,718
	2,018,061	1,678,604
CAPITAL		
Capital paid in by Canada (Note 7)	512,600	484,600
Deficit	(236,553)	(242,980)
	276,047	241,620
	2,294,108	1,920,224

Approved by the Board:

H. BLOOMFIELD
Director

GUY A. LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

FINANCIAL SERVICES

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Interest and Investment Income		
Loans	260,214	230,806
Venture capital investments	6,634	8,072
	266,848	238,878
Interest Expense		
Long-term notes	121,945	111,628
Short-term notes	44,643	36,534
	166,588	148,162
Net interest and investment income	100,260	90,716
Provision for losses on loans, guarantees and venture capital investments	34,779	29,671
Net interest and investment income after provision for losses	65,481	61,045
Non-Interest Expenses		
Salaries and staff benefits	36,852	34,123
Premises and equipment, including depreciation	8,763	7,335
Other expenses	13,439	12,859
	59,054	54,317
Net income (Note 12)	6,427	6,728
Net income attributable to Loans Division	2,882	1,379
Venture Capital Division	3,545	5,349

MANAGEMENT SERVICES

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Salaries and staff benefits	19,581	18,724
Premises and equipment	4,112	3,664
Other expenses	10,995	11,303
Total expenditures	34,688	33,691
Less: revenue from CASE counselling, training seminar registration and other activities	7,923	6,840
Amount recovered from the Department of Regional Industrial Expansion Vote 50 (Vote 50 in 1987)	26,765	26,851
Net expenditures were incurred as follows:		
Management Counselling	9,513	9,537
Management Training	4,795	5,223
Information Services	12,457	12,091
	26,765	26,851

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Deficit, beginning of year	(242,980)	(249,708)
Net income	6,427	6,728
Deficit, end of year	(236,553)	(242,980)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1988	1987
Operations		
Net income	6,427	6,728
Items not requiring an outlay of cash		
Provision for losses	34,779	29,671
Depreciation	1,012	860
Amortization of debt issue expenses	3,191	2,603
Net changes in accrued interest	11,422	13,464
Other	5,588	3,762
	62,419	57,088
Disbursements to borrowers and investees	(716,648)	(701,667)
Purchase of long-term investment	(28,000)	(28,000)
Repayments by borrowers and investees	408,308	369,492
Cash used in operations	(273,921)	(303,087)
Treasury		
Issue of long-term notes	539,413	460,000
Repayment of long-term notes	(323,600)	(238,653)
Net increase in short-term notes	86,179	64,867
Capital paid in by Canada	28,000	28,000
Deposit from Canada	23,000	
Debt issue expenses	(2,660)	(4,494)
	350,332	309,720
Increase in cash and Treasury bills, net of cheques outstanding	76,411	6,633
Cash and Treasury bills, net of cheques outstanding		
Beginning of year	11,181	4,548
End of year	87,592	11,181

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Objectives and operations of the Corporation

Federal Business Development Bank is a Crown corporation wholly-owned by the Government of Canada, which was established December 20, 1974, by the Federal Business Development Bank Act, as the successor to the Industrial Development Bank which commenced operations in 1944.

The objectives of the Bank, as stated in the Act, are to promote and assist in the establishment of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice; giving particular consideration to the needs of small business enterprises.

The Bank's lending and venture capital operations are carried out by Financial Services. Management Services includes counselling, training and information services. A statement of operations is shown for Management Services since it is funded separately by Parliamentary appropriation.

Federal Business Development Bank is for all purposes of its Act an agent of the Government of Canada, and as such all liabilities of the Corporation are direct obligations of the Government of Canada.

The Bank is exempt from income taxes.

2. Significant accounting policies

Loans and venture capital investments

Loans and venture capital investments are recorded at principal amounts.

Provision for losses on loans, guarantees and venture capital investments

Provisions are established for specifically identified probable losses on loans, guarantees and venture capital investments, as well as for anticipated but unidentified losses. The specific provision is established on an account by account basis whereas the general provision is based on historical experience and is intended to cover losses on loans, guarantees and venture capital investments which have not yet been specifically identified.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on venture capital investments are recorded as income when received.

Fixed assets and depreciation

Fixed assets are recorded at cost.

Depreciation is charged against income using the straight-line or diminishing balance methods in amounts sufficient to amortize the cost of fixed assets over their estimated useful lives. With respect to the Management Services function of the Bank, all capital expenditures are recovered from the Department of Regional Industrial Expansion and hence are not capitalized.

Debt issue expenses

Discounts, premiums and expenses related to the issue of the long term debt are amortized on a straight-line basis over the term of the obligations to which they pertain and charged to interest expense.

Translation of foreign currencies

Notes payable in foreign currencies are hedged by forward exchange contracts and are translated into Canadian dollars at the rates provided therein. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be a financing cost and is therefore amortized by a charge to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the balance sheet. The related interest payable on these note issues is also hedged by forward exchange contracts and is translated into Canadian dollars at such contract rates.

3. Venture capital investments

	1988	1987
	(in thousands of dollars)	
Shares	35,715	24,960
Shareholder advances	1,508	1,927
Participating debentures	14,764	14,476
Convertible debentures	1,475	1,770
	53,462	43,133

4. Accumulated provision for losses

	1988	1987
	(in thousands of dollars)	
Accumulated provision, beginning of year	125,565	141,831
Amounts written off during the year	(25,878)	(48,961)
Recovery of amounts previously written off	3,404	3,024
	103,091	95,894
Additional provision required for the year	34,779	29,671
Accumulated provision, end of year	137,870	125,565

5. Long-term investment

Pursuant to a directive dated October 16, 1986, given by the Government of Canada to the Federal Business Development Bank under section 99 of the Financial Administration Act, the Bank was directed to purchase from Cominco Ltd. 790,000 series "E" preferred shares for an amount of $79 million in three tranches. The first and second tranches totalling 560,000 preferred shares for $56 million were made in fiscals 1987 and 1988 and were funded by capital paid into the Bank by the Government of Canada. The final tranche of $23 million, funded by a deposit from the Government of Canada in fiscal 1988, was made on April 5, 1988.

Cominco Ltd. is a Canadian mining producer of zinc and lead. This investment forms part of a $260 million programme of modernization relating to lead smelting operations in Trail, B.C. A twenty-year agreement between the Government of Canada and Cominco Ltd. provides for a sharing in the risks of the project. The redemption of the Bank's investment and payment of dividends thereon are tied to the success of the project as determined by a profitability index which is related to the performance of lead and silver prices over the life of the agreement.

This investment is carried at cost and any dividends will be recorded when received.

FEDERAL BUSINESS DEVELOPMENT BANK—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

6. Notes payable, other than to Canada

Maturities by fiscal year were as follows:

Rate %	1989	1990	1991	1992	1993	1994-97	Total
	(in thousands of dollars)						
7		50,000					50,000
8¼-9¾	110,000	245,013	103,968	205,000	149,975	125,000	938,956
10¼-11	53,000	69,875	78,000	53,000	3,000	6,000	262,875
12.7			42,000				42,000
14	105,700						105,700
	268,700	364,888	223,968	258,000	152,975	131,000	1,399,531

The above includes notes payable of United States $100 million, Yen 19.2 billion, Australian $50 million and New Zealand $50 million.

7. Capital paid in by Canada

	1988	1987
	(in thousands of dollars)	
Capital, beginning of year	484,600	456,600
Cash paid in	28,000	28,000
Capital, end of year	512,600	484,600

8. Contingent liabilities and commitments

The Bank is contingently liable as guarantor of loans aggregating $1.1 million.

The undisbursed amount as at March 31, 1988, on loans and venture capital investments authorized aggregated $174 million (1987—$212.1 million).

9. Lease commitments

Future minimum lease commitments under operating leases related to the rental of Bank premises are as follows:

	(in thousands of dollars)
1989	5,645
1990	5,054
1991	4,441
1992	4,134
1993	3,559
Thereafter	12,978
	35,811

10. Pension plan

The Bank maintains a defined benefit pension plan for eligible employees. In fiscal 1988, the Bank adopted prospectively the Canadian Institute of Chartered Accountants' new recommendations on accounting for pension costs and obligations. The effect of this change was to increase expenses by $679,000.

Based on the latest actuarial report prepared as of December 31, 1987, the present value of the accrued pension benefits amounted to $145.5 million and the market related value of the net assets was $154.7 million.

11. Statutory limitations on operations

The Minister of Finance may, with the approval of the Governor in Council, authorize capital payments to the Bank not in excess of an aggregate amount determined by the application of Section 28 of the Federal Business Development Bank Act. Under current ministerial interpretation of the provisions of this Section, the Bank is presently authorized to receive capital payments to the extent that total capital paid in by Canada does not exceed $554 million. The total of direct and contingent liabilities of the Bank is limited to a maximum of 12 times the amounts of its capital and deficit (or up to 15 times with the approval of the Governor in Council) and may not exceed $3.2 billion.

12. Financial services

The statement of operations for Financial Services is comprised of the results of the Loans Division and the Venture Capital Division which are segregated below. Within the capital of the Bank as at March 31, 1987 and 1988, was an amount of $35.6 million provided by the Government of Canada to fund the venture capital investment portfolio.

	1988			1987		
	Loans	Venture capital	Total	Loans	Venture capital	Total
	(in thousands of dollars)					
Interest and investment income	260,214	6,634	266,848	230,806	8,072	238,878
Interest expense	166,588		166,588	148,162		148,162
Net interest and investment income	93,626	6,634	100,260	82,644	8,072	90,716
Provision for losses	34,306	473	34,779	29,608	63	29,671
Net interest and investment income after provision for losses	59,320	6,161	65,481	53,036	8,009	61,045
Non-interest expenses	56,438	2,616	59,054	51,657	2,660	54,317
Net income	2,882	3,545	6,427	1,379	5,349	6,728

SUMMARY PAGE

FRESHWATER FISH MARKETING CORPORATION

MANDATE

To regulate inter-provincial and export trade in freshwater fish.

BACKGROUND

The corporation's Act gives it a monopoly over inter-provincial and export trade in freshwater fish originating in the Northwest Territories, the three prairie provinces and parts of northern Ontario. The objectives of the corporation are (a) to market fish in an orderly manner; (b) to increase returns to fishermen; and (c) to promote international markets for, and increase inter-provincial and export trade in, fish. The Act also requires the corporation to conduct its operations on a self-sustaining financial basis without appropriations.

CORPORATION DATA

HEAD OFFICE	1199 Plessis Road Winnipeg, Manitoba R2C 3L4
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Thomas E. Siddon, P.C., M.P.
DEPARTMENT	Fisheries and Oceans
YEAR AND MEANS OF INCORPORATION	1969; by the *Freshwater Fish Marketing Act* (R.S.C. 1985, c. F-13).
CHIEF EXECUTIVE OFFICER	Tom Dunn
CHAIRMAN	John McFarlane
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends April 30.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	23.6	18.9	25.5	25.0
Obligations to the private sector	3,2	2.4	1.9	1.9
Obligations to Canada	2.0	0.9	14.7	13.6
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary	1.1	(13.8)	2.2	3.5

FRESHWATER FISH MARKETING CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1988 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at April 30, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Freshwater Fish Marketing Act and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 25, 1988

BALANCE SHEET AS AT APRIL 30, 1988

ASSETS	1988	1987
	$	$
Current		
Accounts receivable		
Trade	5,868,334	4,818,391
Contributions (Note 3)	30,000	79,319
Other	731,832	911,265
Inventory		
Finished fish products	8,938,292	5,441,418
Packaging material and parts	1,188,414	996,559
Prepaid expenses	67,740	50,313
	16,824,612	12,297,265
Property, plant and equipment (Note 4)	6,785,476	6,652,677
	23,610,088	18,949,942

LIABILITIES	1988	1987
	$	$
Current		
Bank indebtedness	529,447	159,189
Accounts payable	2,646,945	2,002,912
Accrued interest payable	20,838	1,992
Loans from Canada (Note 5)	2,000,000	900,000
Provision for final payments to fishermen	15,760,422	13,659,913
	20,957,652	16,724,006
EQUITY		
Retained earnings	2,652,436	2,225,936
	23,610,088	18,949,942

Approved by the Board:

R. E. ENGLAND
Director

D. M. GAUVIN
Director

FRESHWATER FISH MARKETING CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED APRIL 30, 1988

	1988	1987
	$	$
Sales		
Domestic	7,253,139	7,575,999
Export	50,851,717	51,071,240
	58,104,856	58,647,239
Expenses		
Cost of sales	38,551,009	41,204,509
Interest (Note 6)	325,326	826,142
Salaries and employee benefits	996,199	933,920
Depreciation and amortization	1,160,502	938,705
Bad debts	118,534	59,858
Other	766,364	659,871
	41,917,934	44,623,005
Income before provision for final payments to fishermen	16,186,922	14,024,234
Provision for final payments to fishermen	15,760,422	13,659,913
Net income for the year	426,500	364,321
Retained earnings at beginning of the year	2,225,936	1,861,615
Retained earnings at end of the year	2,652,436	2,225,936

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED APRIL 30, 1988

	1988	1987
	$	$
Cash provided by (used for)		
Operating activities		
Income before provision for final payments to fishermen	16,186,922	14,024,234
Add (deduct):		
Items not affecting working capital		
Depreciation and amortization	1,160,502	938,705
Gain on sale of fixed assets	(48,302)	
Net changes in non-cash working capital balances relating to operations	(3,959,470)	4,516,267
Cash provided by operations	13,339,652	19,479,206
Investing activities		
Additions to property, plant and equipment	(1,379,831)	(1,174,146)
Proceeds on sale of property, plant and equipment	160,125	70,339
Cash applied to investing activities	(1,219,706)	(1,103,807)
Financing Activities		
Repayment of capital loans		(2,652,589)
Contributions for plant and equipment	78,834	109,106
Cash provided by (applied to) financing activities	78,834	(2,543,483)
Final payments to fishermen	(13,669,038)	(6,294,115)
Increase (decrease) in cash during the year	(1,470,258)	9,537,801
Cash and cash equivalents beginning of year	(1,059,189)	(10,596,990)
Cash and cash equivalents end of year	(2,529,447)	(1,059,189)
Cash and cash equivalents are composed of		
Bank indebtedness	(529,447)	(159,189)
Working capital loans from Canada	(2,000,000)	(900,000)
	(2,529,447)	(1,059,189)

NOTES TO FINANCIAL STATEMENTS APRIL 30, 1988

1. Objectives and operations

The Corporation was established by the Freshwater Fish Marketing Act in 1969, as a corporation without share capital, for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is an agent Crown corporation named in Schedule C, Part I of the Financial Administration Act and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed $30 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta and Ontario and the Northwest Territories was established by agreement with the Government of Canada.

2. Significant accounting policies

Inventories

Finished fish products are valued at the lower of cost and net realizable value. Packaging material and parts are valued at the lower of cost and replacement cost.

Depreciation and amortization

Depreciation is based on the estimated useful lives of the assets using the following methods and annual rates:

Buildings	—Lake stations	Straight-line	10%
	—Plants	Straight-line	2 ½%
Equipment	—Machinery and office equipment	Declining balance	10-25%
	—Automotive	Declining balance	30%
Fresh fish delivery tubs		Straight-line	10%
Vessels		Straight-line	6 ⅔%

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length up to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in the cost of sales. A guide used in the determination of the initial price is 80% of the projected total payments to fishermen (initial plus final), based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to operations of the current year.

Foreign currency translation

Accounts receivable and payable denominated in foreign currency are translated into Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction. Foreign exchange gains and losses are included in interest expense.

Contributions

Contributions received in respect of property, plant and equipment are credited to the cost of the assets; those received in respect of job creation programs are credited against salaries and wages expense.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1988—*Concluded*

3. Contributions receivable

	1988	1987
	$	$
Government of the Northwest Territories Agricultural and Regional Development Act	30,000	
Government of Canada		
Department of Regional Industrial Expansion		78,834
National Research Council		485
	30,000	79,319

Total contributions from the Government of Canada and the Government of the Northwest Territories towards the cost of property, plant and equipment, and job creation programs during the year were $47,793 (1987—$256,775).

4. Property, plant and equipment

	1988			1987
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Land	263,065		263,065	214,428
Buildings	5,586,495	2,418,564	3,167,931	3,171,763
Equipment	7,745,333	4,993,072	2,752,261	2,196,227
Fresh fish delivery tubs	1,819,178	1,318,495	500,683	651,534
Vessels	59,698	3,446	56,252	80,652
Leasehold improvements	420,904	375,620	45,284	56,529
Construction in progress				281,544
	15,894,673	9,109,197	6,785,476	6,652,677

5. Loans from Canada

These loans are secured by promissory notes and are made under Section 17 of the Act. At the end of the year, the outstanding amounts were as follows:

	1988		1987	
	Interest rate	Amount	Interest rate	Amount
	%	$	%	$
Working capital loans (payable on demand)	8.474	2,000,000	7.02	400,000
			8.134	500,000
		2,000,000		900,000

6. Interest expense

	1988	1987
	$	$
Interest on loans from Canada		
Working capital	226,418	725,192
Capital		29,488
	226,418	754,680
Losses on foreign exchange	234,868	187,949
Interest income (net)	(135,960)	(116,487)
	325,326	826,142

7. Income taxes

The Corporation is eligible to deduct for tax purposes a portion of its eligible capital cost allowance, and accordingly has no taxable income for the year. At April 30, 1988, the excess of undepreciated capital cost over net book value of property, plant and equipment amounted to $3,227,433 (1987—$3,648,521) which can be used to reduce future years' taxable income.

8. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of $966,708 (1987—$1,147,614) to the following foreign sales agents: Frohman International, Juhl Brokerage Incorporation, Bill Bush & Associates, R.M. Sloan Co., Mile Hi Country Sales Co., Sahakian, Salm & Gordon, Benolken Brokerage Company, International Pacific Seafoods, Inc.—U.S.; I. LeGrand H. Malo et Cie—France; Lejos Oy—Finland; AB.P. Jorgensen—Sweden; Rud Kanzow Gmbh & Co.—Germany.

SUMMARY PAGE

GREAT LAKES PILOTAGE AUTHORITY, LTD.

MANDATE

To establish, operate, maintain and administer in the interests of safety, an efficient pilotage service in designated Canadian waters in the Great Lakes area and in and around Ontario, and in designated waters in Manitoba, and in the St. Lawrence River, south of the St. Lambert Lock in Quebec.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	132 Second Street East P.O. Box 95 Cornwall, Ontario K6H 5R9
STATUS	— Schedule III, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14), incorporated under the *Canada Corporations Act* in May 1972 as a subsidiary of The St. Lawrence Seaway Authority.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Richard G. Armstrong
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	1984
At the end of the year				
Total Assets	4.6	5.2	2.0	4.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	(2.0)	(1.0)	(5.2)	(2.2)
Cash from Canada for the year				
— budgetary	1.0	nil	3.4	0.3
— non-budgetary	nil	nil	nil	nil

GREAT LAKES PILOTAGE AUTHORITY, LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1987 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
January 27, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	1986
	$	$
Current		
Cash and short-term deposits	2,984,235	3,195,752
Accounts receivable	1,618,157	1,936,068
	4,602,392	5,131,820
Fixed, at cost		
Buildings	63,642	63,642
Furniture and equipment	100,427	94,418
	164,069	158,060
Less: accumulated depreciation	132,757	122,462
	31,312	35,598
	4,633,704	5,167,418

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities	2,627,230	2,710,085
Accrued life insurance experience loss (Note 3)	250,000	
Accrued retirement incentives (Note 4)	227,500	
Accrued employee termination benefits	634,605	35,477
	3,739,335	2,745,562
Long-term		
Accrued employee termination benefits	2,879,389	3,462,137
	6,618,724	6,207,699
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—Unlimited		
Issued and fully paid—15 shares	1,500	1,500
Contributed capital	82,074	82,074
Deficit	(2,068,594)	(1,123,855)
	(1,985,020)	(1,040,281)
	4,633,704	5,167,418

Approved by the Board:

RICHARD ARMSTRONG
Director

GUY ST. MARSEILLE
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Revenues		
Pilotage charges	9,507,841	11,082,134
Despatching and pilot boat income	176,352	198,350
Interest and other income	166,210	103,522
	9,850,403	11,384,006
Expenses		
Pilots' salaries and benefits	7,627,641	7,955,568
Staff salaries and benefits	1,035,697	1,008,555
Transportation and travel	707,070	724,116
Pilot boats	485,681	494,474
Life insurance experience loss (gain) (Note 3)	275,836	(90,344)
Retirement incentives (Note 4)	227,500	
Employee termination benefits	215,172	310,089
Communications	49,583	57,072
Professional and special services	44,241	33,363
Rentals	41,749	40,166
Purchased despatching services	36,983	41,385
Utilities, materials and supplies	28,156	26,043
Depreciation	10,295	9,687
Repairs and maintenance	9,538	16,277
Bad debt recoveries		(16,223)
	10,795,142	10,610,228
Profit (loss) for the year	(944,739)	773,778

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Balance, beginning of the year	1,123,855	5,258,133
Parliamentary appropriation (Note 5)		(3,360,500)
(Profit) loss for the year	944,739	(773,778)
Balance, end of the year	2,068,594	1,123,855

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Financing activities		
Parliamentary appropriation		3,360,500
Operating activities		
Cash provided from (used in) operations		
Profit (loss) for the year	(944,739)	773,778
Items not requiring cash		
Employee termination benefits	215,172	310,089
Depreciation	10,295	9,687
	(719,272)	1,093,554
Increase in accrued life insurance experience loss	250,000	
Increase in retirement incentives payable	227,500	
Decrease in accounts payable and accrued liabilities	(82,855)	(519,759)
Decrease (increase) in accounts receivable	317,911	(284,363)
Decrease in accrued employee termination benefits	(198,792)	(755,477)
	(205,508)	(466,045)
Investing activities		
Additions to fixed assets	(6,009)	(21,017)
Increase (decrease) in cash	(211,517)	2,873,438
Cash and short-term deposits, beginning of the year	3,195,752	322,314
Cash and short-term deposits, end of the year	2,984,235	3,195,752

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. Authority and objectives

The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act, incorporated as a limited company on May 17, 1972, and is continued under the Canada Business Corporations Act. Pursuant to the Financial Administration Act, the Authority is deemed to be a parent Crown corporation listed in Schedule C Part I thereto. The majority of shares issued by the Authority are held by The St. Lawrence Seaway Authority, also a parent Crown corporation. The balance is held by the Authority's Chairman and six Directors appointed by the Governor in Council.

The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that the pilotage tariffs shall be fair, reasonable and sufficient and together with any revenue from other sources, shall permit the Authority to operate on a self-sustaining financial basis.

The Authority is exempt from any income taxes.

2. Significant accounting policies

Parliamentary appropriations

When revenues are not sufficient to permit the Authority to operate on a self-sustaining financial basis, cash operating losses are recovered from parliamentary appropriations. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of deficit.

Parliamentary appropriations to finance capital expenditures are recorded as contributed capital.

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Furniture and equipment	5 to 10 years

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the employees.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees. The current liability reflects the accrued termination benefits of only those employees who have indicated their intention to terminate their employment within the coming year.

Employee life insurance plan

The Authority provides an annual life insurance plan for its employees on a self-insurance basis. Surpluses, premiums and deficits from the plan are included in revenues and/or expenses in the year in which they apply.

3. Life insurance experience loss (gain)

During 1987, the Authority experienced an unusual number of claims against the employee life insurance plan which resulted in an expense of $275,836, of which $250,000 is payable subsequent to the year end.

4. Retirement incentives

The Authority instituted a one-time retirement incentive plan for a number of its employees during the current year. Twelve employees decided to take the option of early retirement and left employment at December 31, 1987. The total cost of this plan was $227,500.

5. Parliamentary appropriation

The parliamentary appropriation of 1986 — $3,360,500 reflected in the statement of deficit appeared in Supplementary Estimates "C" and represents funding of the 1985 cash operating loss. The Authority is seeking a further parliamentary appropriation to fund the 1987 cash operating loss and the 1988 estimated cash operating loss.

6. Pension plan

Under provisions of the Pilotage Act, pilots who choose to become employees of the Authority are entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately $208,400 as of December 31, 1987 (1986 — $293,000) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

In 1987, the pension expense was $524,148 (1986 — $541,158) including $42,679 (1986 — $48,028) for past service contributions.

7. Commitments

The Authority has entered into a long-term lease for the rental of office space. The minimum annual rental payments which will be paid over the remaining life of the lease are as follows:

	$
1988	35,500
1989	2,970
	38,470

In addition, the Authority has contract commitments for its pilot boat services for the next year. The estimated commitment with respect to these contracts is approximately $300,000. Tenders have been requested for the land transportation services for the next two years. The estimated commitment is approximately $150,000 a year.

SUMMARY PAGE

HALIFAX PORT CORPORATION

MANDATE

Administration, management and control of the Halifax harbour and all works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Halifax Port Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total cargo handled by the port in 1987 amounted to 15.8 million tonnes. Of this, the corporation's facilities handled 4.2 million tonnes including 2.8 million tonnes of containerized cargo.

CORPORATION DATA

HEAD OFFICE	P.O. Box 336 Ocean Terminal Halifax, Nova Scotia B3J 2P6
STATUS	— Schedule III, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	David F. Bellefontaine
CHAIRMAN	Donald A. Parker
AUDITOR	Doane Raymond

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	7 months to Dec. 31, 1984
At the end of the year				
Total Assets	62.0	60.6	60.2	58.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	4.1*	30.0	28.2	25.6
Equity of Canada	55.2*	23.2	23.9	22.2
Cash from Canada in the period				
— budgetary**	nil	nil	(negl.)	0.6
— non-budgetary	nil	4.1	2.6	nil

* In 1987, $25.6 million loan principal outstanding was forgiven by Canada. That amount, with related interest forgiven, was added to the corporation's contributed capital.

** Takes no account of payments to Canada: in 1987, dividend $0.3 million and, in 1986, special contributions, $1.9 million.

HALIFAX PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Halifax Port Corporation as at December 31, 1987, and the statements of income and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act, and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

Halifax, Canada
February 3, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	1986
	$	$
Current		
Cash	227,232	52,148
Investments (Note 3)	5,620,579	3,999,445
Accounts receivable	2,741,320	2,590,519
Materials and supplies	102,783	92,842
	8,691,914	6,734,954
Investments (Note 3)	33,300	33,195
Fixed (Note 4)	53,243,487	53,839,280
	61,968,701	60,607,429

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities	911,350	837,109
Grants in lieu of municipal taxes	201,002	32,702
Deferred revenues	892,851	858,106
Current portion of long-term debt	303,688	276,080
	2,308,891	2,003,997
Accrued employee benefits	662,746	682,648
Loans from Canada (Note 5)	3,820,233	34,680,853
	6,791,870	37,367,498
EQUITY		
Contributed capital (Note 6)	53,796,865	72,136,346
Contribution to Canada (Note 6)		(1,920,000)
Surplus (deficit)	1,379,966	(46,976,415)
	55,176,831	23,239,931
	61,968,701	60,607,429

On behalf of the Board:

DONALD A. PARKER
Chairman

DAVID F. BELLEFONTAINE
General Manager and Chief Executive Officer

HALIFAX PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Revenue from operations	12,866,025	11,037,012
Operating and administrative expenses	8,211,102	6,788,356
Depreciation	2,033,490	2,002,115
Grants in lieu of municipal taxes	907,200	668,352
	11,151,792	9,458,823
Income from operations	1,714,233	1,578,189
Investment income	418,840	361,937
Interest expense	(440,000)	(476,582)
Gain (loss) on disposal of fixed assets	3,778	(407,262)
	(17,382)	(521,907)
Net income before extraordinary item	1,696,851	1,056,282
Extraordinary item		
Gain on sale of land		249,000
Net income	1,696,851	1,305,282
Deficit, beginning of year	(46,976,415)	(48,281,697)
Deficit reduction (Note 6)	46,976,415	
	1,696,851	(46,976,415)
Dividend to Canada	316,885	
Surplus (deficit), end of year	1,379,966	(46,976,415)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Operating activities		
Net income before extraordinary item	1,696,851	1,056,282
Depreciation	2,033,490	2,002,115
Other	(24,388)	437,762
Decrease (increase) in operating components of working capital	116,545	(3,997,423)
Cash provided by (applied to) operating activities	3,822,498	(501,264)
Financing activities		
Loans from Canada	(276,079)	4,123,920
Contribution to Canada		(1,920,000)
Dividend to Canada	(316,885)	
Cash provided by (applied to) financing activities	(592,964)	2,203,920
Investing activities		
Proceeds from sale of land		249,000
Additions to fixed assets	(1,443,777)	(2,080,510)
Other	10,461	355,179
Cash applied to investing activities	(1,433,316)	(1,476,331)
Increase in cash and short-term investments	1,796,218	226,325
Cash and short-term investments, beginning of year	4,051,593	3,825,268
Cash and short-term investments, end of year	5,847,811	4,051,593

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. In accordance with the Canada Ports Corporation Act, sections 6.1 and 6.2, a petition for the establishment of a local port corporation at the Port of Halifax was approved and the Halifax Port Corporation was established effective June 1, 1984.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of Halifax to the Halifax Port Corporation.

2. Significant accounting policies

   (a) Investments

   The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

   (b) Fixed assets

   Fixed assets are recorded at cost except for those transferred to the Corporation from Canada which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.
   Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

   (c) Pension costs

   All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

   (d) Insurance

   Canada Ports Corporation assumes substantially all risks against fire and general perils, as well as worker compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

   (e) Grants in lieu of municipal taxes

   The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

   (f) Employee benefits

   The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

HALIFAX PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

3. Investments

	1987		1986	
	Amortized cost	Face value	Amortized cost	Face value
	$	$	$	$
Short-term	5,620,579	5,706,200	3,999,445	4,045,400
	Amortized cost	Market value	Amortized cost	Market value
Long-term	33,300	32,342	33,195	33,242

4. Fixed assets

		1987			1986
	Depreciation rates	Cost	Accumulated depreciation	Net book value	Net book value
	%	$	$	$	$
Land		23,324,988		23,324,988	23,324,979
Dredging	2.5-6.7	2,596,947	2,227,834	369,113	395,672
Berthing structures	2.5-10	32,296,191	17,396,301	14,899,890	15,351,283
Buildings	2.5-10	17,229,911	11,115,912	6,113,999	6,515,802
Utilities	3.3-10	4,442,159	1,832,375	2,609,784	2,750,137
Roads and surfaces	2.5-10	7,426,910	3,689,886	3,737,024	3,230,524
Machinery and equipment	5-100	9,276,740	7,556,896	1,719,844	1,840,976
Office furniture and equipment	20	865,401	607,691	257,710	301,249
Projects under construction		211,135		211,135	128,658
		97,670,382	44,426,895	53,243,487	53,839,280

5. Loans from Canada

	1987	1986
	$	$
Non-interest bearing loan with indefinite due date		25,555,762
Accrued interest on loans not due and payable		5,001,171
		30,556,933
10% loan maturing on December 31, 1996 repayable in blended annual principal and interest payments of $716,080	4,123,920	4,400,000
Less: current portion repayable within one year	303,687	276,080
	3,820,233	4,123,920
	3,820,233	34,680,853

The loans from Canada are unsecured.

6. Contributed capital

	1987	1986
	$	$
Balance at beginning of year	72,136,347	72,136,347
Forgiveness of non-interest bearing loans and related accrued interest (Note a)	30,556,933	
Contribution to Canada (Note b)	(1,920,000)	
Deficit reduction (Note c)	(46,976,415)	
Balance at end of year	53,796,865	72,136,347

(a) During the year, the non-interest bearing loans and the related accrued interest in the amount of $30,556,933 were forgiven by Canada. This amount has been credited to Contributed Capital.

(b) Contribution to Canada

Payments from excess cash made in 1986 to Canada and treated as Contribution to Canada in the amount of $1,920,000 have been reclassified to Contributed Capital.

(c) Equity of Canada

During the year, the Minister of Transport approved a reduction of the deficit as at January 1, 1987, in the amount of $46,976,415 with a corresponding reduction in Contributed Capital.

SUMMARY PAGE

HARBOURFRONT CORPORATION

MANDATE

a) To develop, manage and operate the waterfront in accordance with the development framework.

b) To initiate, conduct or sponsor cultural, recreational, scientific and educational programs which, in its opinion are of advantage to the public.

BACKGROUND

The Harbourfront site was delineated by the federal government in 1972 through the assembly of lands it owned plus other lands it expropriated. Extensive decayed properties were removed. With the efforts of all levels of government and an interim board, a long-term development plan was established and the mandate for Harbourfront Corporation was put in place in 1978. Since 1976, active Harbourfront programs of cultural, recreational and educational activities have made the site an attractive, busy public place. In addition to its spending on facilities for public use, the corporation has furthered private sector development on the site by leasing some land and selling air rights and with its cash flow from related development Harbourfront is aiming for financial self-sufficiency in its operation.

CORPORATION DATA

HEAD OFFICE	Suite 500 410 Queen's Quay West Toronto, Ontario M5V 1A2
STATUS	— Schedule III, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1936; as Terminal Warehouses Ltd, under the Ontario *Companies Act*; July 14, 1978, as Harbourfront Corporation, under the *Business Corporations Act* of Ontario; continued under the *Canada Business Corporations Act*, December 21, 1984.
CHIEF EXECUTIVE OFFICER (ACTING)	Frank Mills
CHAIRMAN	Consiglio Di Nino
AUDITOR	KPMG Peat, Marwick

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87* (restated)	1985-86	1984-85 (restated)
At the end of the period				
Total Assets	42.4**	52.7	36.3	27.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	38.7	49.6	0.3	0.2
Cash from Canada in the period				
— budgetary	nil	1.0	6.1	20.9
— non-budgetary	nil	nil	nil	nil

* The 1986-87 and subsequent financial statements reflect a change in the corporation's accounting so as to recognize that Harbourfront's proceeds from development have contributed to the funding of the corporation's activities.

** The value assigned to Receivables from developers on the balance sheet was reduced by $12 million in the period.

HARBOURFRONT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE STEWART McINNES, P.C., M.P.
MINISTER OF PUBLIC WORKS

We have examined the balance sheet of Harbourfront Corporation as at March 31, 1988 and the statements of operations, contributed surplus and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the retroactive changes in accounting policies disclosed in Note 3 with which we concur, on a basis consistent with that of the preceding year.

Further, we have examined the transactions that came to our notice in the course of the above mentioned examination of the financial statements of Harbourfront Corporation for the year ended March 31, 1988, to determine whether they were in accordance with Part XII of the Financial Administration Act, the regulations, the charter and by-laws of the Corporation and the seven year management agreement dated June 13, 1980 as amended and renewed from time to time and expiring March 31, 1989. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

The financial statements for the prior year were reported on by another firm of chartered accountants.

Peat Marwick
Chartered Accountants

Toronto, Canada
August 9, 1988

BALANCE SHEET MARCH 31, 1988
WITH COMPARATIVE FIGURES FOR 1987

ASSETS	1988	1987
	$	$ (Restated Note 3)
Current assets		
Cash and term deposits	2,793,999	2,533,538
Receivable from the Crown (Note 4)	9,222,809	357,022
Receivable from developers (Note 5)	9,796,866	12,253,534
Other receivables and assets	1,713,188	1,821,857
	23,526,862	16,965,951
Non-current assets		
Receivable from the Crown (Note 4)	731,931	6,972,765
Receivable from developers (Note 5)	12,164,691	21,467,358
Prepaid leases	580,000	
Deferred development costs (Note 6)	4,141,052	6,229,390
Fixed assets (Note 7)	1,265,505	1,044,157
	18,883,179	35,713,670
	42,410,041	52,679,621

LIABILITIES AND SHAREHOLDER'S EQUITY	1988	1987
	$	$ (Restated Note 3)
Current liabilities		
Accounts payable and accrued liabilities	2,957,918	1,562,781
Deferred revenues	772,133	1,488,144
	3,730,051	3,050,925
SHAREHOLDER'S EQUITY		
Share capital (Note 8)	1	1
Contributed surplus	34,441,284	41,605,107
Retained earnings	4,238,705	8,023,588
	38,679,990	49,628,696
	42,410,041	52,679,621

See accompanying notes to financial statements.

On behalf of the Board:

CONSIGLIO Di NINO
Director

SESPO DELUCA
Director

HARBOURFRONT CORPORATION—*Continued*

STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 1988
WITH COMPARATIVE FIGURES FOR 1987

	1988	1987
	$	$ (Restated Note 3)
Public programming and facilities		
Revenues		
Event admissions	1,689,202	1,348,047
Corporate sponsorships	1,084,337	1,076,897
Government grants	835,117	754,051
Parking, concessions and other income	3,217,530	2,662,153
Facility rentals	869,932	649,682
	7,696,118	6,490,830
Expenses		
Event production	4,668,672	3,855,495
Event administration	1,045,972	898,424
Marketing	2,336,683	1,527,188
Operation of public facilities	3,012,936	2,570,291
Operation of programming facilities	2,094,625	2,082,864
	13,158,888	10,934,262
Loss on public programming and facilities	(5,462,770)	(4,443,432)
Commercial and corporate activities		
Revenues		
Commercial income	2,519,884	2,172,496
Interest on receivables from developers	867,845	1,271,947
Interest on Harbourfront Capital Account	642,794	533,637
	4,030,523	3,978,080
Expenses		
Commercial management	1,030,136	1,074,271
Corporate administration	1,322,500	815,433
	2,352,636	1,889,704
Profit on commercial and corporate activities	1,677,887	2,088,376
Net loss for the year	(3,784,883)	(2,355,056)

See accompanying notes to financial statements.

STATEMENT OF CONTRIBUTED SURPLUS AND RETAINED EARNINGS
YEAR ENDED MARCH 31, 1988
WITH COMPARATIVE FIGURES FOR 1987

	1988	1987
	$	$ (Restated Note 3)
Contributed surplus		
Balance, at beginning of year	41,605,107	45,269,705
Net proceeds on development activity	375,694	450,000
Cost of parkland and public infrastructure conveyed to municipal governments	(3,474,781)	
Period development and other public infrastructure costs	(4,064,736)	(4,114,598)
Balance, end of year	34,441,284	41,605,107
Retained earnings		
Balance, at beginning of year	1,416,856	335,510
Restatement	6,606,732	10,043,134
Revised balance, at beginning of year	8,023,588	10,378,644
Net loss for the year	(3,784,883)	(2,355,056)
Balance, at end of year	4,238,705	8,023,588

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31, 1988
WITH COMPARATIVE FIGURES FOR 1987

	1988	1987
	$	$ (Restated Note 3)
Operations		
Net loss for the year	(3,784,883)	(2,355,056)
Depreciation	287,372	156,516
	(3,497,511)	(2,198,540)
Receivables and other assets	108,669	(435,034)
Prepaid leases	(580,000)	
Accounts payable and accrued liabilities	1,395,137	(644,123)
Deferred revenues	(716,011)	(27,530)
	(3,289,716)	(3,305,227)
Investing		
Investment in fixed assets	(1,352,570)	(2,920,913)
Harbourfront Capital Account		
—Contributions	(11,059,166)	(7,999,520)
—Withdrawals	8,400,000	9,800,000
—Interest	34,213	(12,289)
	(3,977,523)	(1,132,722)
Financing		
Grants and sponsorship of fixed assets	843,850	1,981,711
Development		
Net proceeds on development activity	375,694	450,000
Cost of parkland and public infrastructure conveyed to municipal governments	(3,474,781)	
Period development and other public infrastructure costs	(4,064,736)	(4,114,598)
Deferred development costs	2,088,338	(3,817,980)
Receivable from developers	11,759,335	11,641,599
	6,683,850	4,159,021
Change in the year	260,461	1,702,783
Cash and term deposits, beginning of the year	2,533,538	830,755
Cash and term deposits, end of the year	2,793,999	2,533,538

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and mandate of the Corporation

Harbourfront Corporation (the "Corporation"), continued under the Canada Business Corporations Act December 21, 1984, is a parent Crown corporation listed under Part I of Schedule C of the Financial Administration Act. The share capital of the Corporation is held by Her Majesty the Queen in Right of Canada (the "Crown") as represented by the Minister of Public Works. The Corporation is exempt from corporate income tax under Section 149(1)(d) of the Income Tax Act.

The Harbourfront site, owned by the Crown, totals approximately 100 acres and occupies a central position on the Toronto waterfront.

Under a Management Agreement with the Crown dated June 13, 1980 as amended and renewed from time to time and expiring March 31, 1989, the Corporation has the dual role and mandate to:

- Develop, manage and operate the Harbourfront site in accordance with a development framework approved by the Crown; and,

HARBOURFRONT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

- Initiate, conduct or sponsor cultural, recreational, scientific and educational programs which, in its view, are of advantage to the public.

Title to the lands of the Harbourfront site is held by the Crown with the exception of parkland and public infrastructure conveyed to municipal governments and certain lands transferred to the Corporation by the Crown. All development activity by the Corporation relates to the sale of air rights or the lease of lands of the Harbourfront site on behalf of the Crown.

In order that the Corporation achieve financial self-sufficiency, all profits generated by the Corporation, particularly from the development of the Harbourfront site, are available to the Corporation in fulfilling its mandate.

All funds derived from the capitalized leasing, sale or resale of lands or development rights are held on deposit with the Crown in the Harbourfront Capital Account, an interest bearing trust account. The principal may be withdrawn by the Corporation with the approval of the Crown. The interest is distributable to the Corporation on request.

2. Development freezes

During the period April through October, 1987, a policy review of the role and mandate of the Corporation was performed at the request of the Minister of Public Works. All development projects of the Corporation were held in abeyance during the review and subsequently released.

On February 22, 1988, Toronto City Council passed the Interim Control Bylaw suspending, with very few exceptions, all development activity on the Harbourfront site until December 14, 1988. Negotiations to end this second development freeze are in progress.

Due to the uncertainty of the impact on the Corporation, the possible ramifications of these actions have not been reflected in these financial statements.

3. Accounting policies

These financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

To provide more appropriate disclosure of the Corporation's activities in fulfilling its mandate, the method of accounting for the development activities of the Corporation has been changed on a retroactive basis. The net proceeds generated by the Corporation from the development to date of the Harbourfront site on behalf of the Crown have been credited to contributed surplus to recognize the Crown's contribution to the funding of the Corporation's activities. Previously, all proceeds and costs related to development activities had been reported in the statement of income. The effect of this change is to decrease income by $11,215,000 in the current year and by $3,436,402 in 1987.

On a retroactive basis, the Corporation has consolidated the accounts of non-share-capital cultural corporations under its control. The impact of this change is not material to these financial statements.

After giving effect to these changes, the significant accounting policies of the Corporation are as follows:

(a) Basis of consolidation

These financial statements include the accounts of the Corporation, its subsidiaries and non-share-capital cultural corporations under its control.

(b) Revenue recognition

Revenues from public programming activities are recognized on performance of the related event. Revenues from public facilities and commercial activities are recognized as the related services are provided.

(c) Development proceeds and costs

All development proceeds and costs directly attributable to a project are deferred until approval of the related development agreement is received from the Crown, at which time, the proceeds are recorded, net of related development costs, as contributed surplus. Development costs not attributable to a particular project are charged to contributed surplus as incurred.

(d) Parkland and public infrastructure

Costs related to parkland and public infrastructure expected to be conveyed are deferred and charged to contributed surplus when title is passed to the appropriate municipal government. All other public infrastructure costs are charged to contributed surplus as incurred.

(e) Government grants and corporate sponsorship

Grants and sponsorship income are recorded as receivable when receipt is reasonably assured. Grants and sponsorship income are recognized as revenue on performance of the related event or applied against the costs of the related capital project, as appropriate. Grants from the Crown for the development of the site are made in its capacity as shareholder and are recorded as contributed surplus. Grants from the Crown to fund programming and other operations are recorded as revenue in the year received.

(f) Fixed assets

Fixed assets are recorded at cost, net of related government grants and corporate sponsorship. Depreciation is calculated on the straight-line basis over the estimated useful life of each asset. Transfers of land to the Corporation from the Crown, required to facilitate certain development agreements, are recorded at a cost of $1.

(g) Comparative figures

Certain comparative figures have been restated to conform to presentation adopted in the current year.

4. Receivable from the Crown

	1988	1987
	$	$
Receivable from the Harbourfront Capital Account	9,631,931	6,972,765
Interest receivable on the Harbourfront Capital Account	322,809	357,022
	9,954,740	7,329,787
Less non-current portion	731,931	6,972,765
	9,222,809	357,022

At March 31, 1988, $1,000,000 (1987 — $500,000) received on the sale of air rights and included in cash and term deposits, remained to be remitted to the Harbourfront Capital Account.

HARBOURFRONT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

5. Receivable from developers

	1988	1987
	$	$
Due on sale of air rights	20,605,249	32,137,045
Interest and construction allowances	1,356,308	1,171,347
Development fee		412,500
	21,961,557	33,720,892
Less non-current portion	12,164,691	21,467,358
	9,796,866	12,253,534

6. Deferred development costs

	1988	1987
	$	$
Deferred costs of projects under development	713,676	425,052
Deferred costs of parkland and public infrastructure	3,427,376	5,804,338
	4,141,052	6,229,390

7. Fixed assets

	1988	1987
	$	$
Land	1	1
Building	3,658,659	2,800,845
Equipment	1,185,384	690,628
	4,844,044	3,491,474
Less government grants and corporate sponsorship	3,068,353	224,503
	1,775,691	1,266,971
Less accumulated depreciation	510,186	222,814
	1,265,505	1,044,157

Construction of The Art Gallery at Harbourfront was completed in the year. As the capital costs of this facility are expected to be recovered from pledges, no depreciation of the unrecovered capital costs of $590,306 has been recorded in the year.

8. Share capital

As at March 31, 1988, the authorized share capital of the Corporation consists of 500,000 common shares without par value of which 215,500 shares are issued and fully paid for consideration of $1.

9. Cumulative contributions by the Crown

The following unaudited historical cost information in millions of dollars has been supplied by the Department of Public Works:

	Fiscal 1972 to 1980	Fiscal 1981 to 1988	Total
	$	$	$
Land acquisition	54.4		54.4
Operating and capital expenditures	21.5		21.5
Operating contributions		8.5	8.5
Development and land acquisition contributions		51.3	51.3
	75.9	59.8	135.7

Amounts contributed subsequent to fiscal 1980 represent expenditures pursuant to the Management Agreement with the Crown.

Only that portion which represents cash received from the Crown has been recorded in the accounts of the Corporation.

10. Litigation

The Corporation is the defendent in a number of legal actions and, in a number of instances, instituted counterclaims. In the opinion of management, these actions will not have a material adverse effect on the financial position of the Corporation.

SUMMARY PAGE

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

MANDATE

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

BACKGROUND

ICOD was established by statute as a parent Crown corporation in February 1985. Its work complements that of CIDA, the International Development Research Centre, and other development assistance organizations. It is seen as an important new dimension in Canada's efforts to assist less developed countries through its long experience and expertise in marine resource management.

CORPORATION DATA

HEAD OFFICE	5670 Spring Garden Road 9th Floor Halifax, Nova Scotia B3J 1H6
STATUS	— Schedule III, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1985; *The International Centre For Ocean Development Act*, (R.S.C. 1985, 1st Suppl. c. 17).
CHIEF EXECUTIVE OFFICER	G.C. Vernon
CHAIRMAN	Elisabeth Mann Borgese
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	0.2	0.1	0.1	negl
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	negl	negl	negl	nil
Cash from Canada in the period				
— budgetary	6.4	4.0	1.1	0.8
— non-budgetary	nil	nil	nil	nil

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

AUDITOR'S REPORT

TO THE MINISTER FOR EXTERNAL RELATIONS

I have examined the balance sheet of the International Centre for Ocean Development as at March 31, 1988 and the statements of operations, deficit, contributed surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Centre that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the International Centre for Ocean Development Act and regulations, and the by-laws of the Centre.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 18, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Cash	37,464	70,119
Accounts receivable	34,977	39,897
Accounts receivable—Projects administered on behalf of other agencies	169,867	34,117
	242,308	144,133

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities	208,991	100,190
EQUITY		
Contributed surplus (Note 3)	54,227	54,227
Deficit	(20,910)	(10,284)
	33,317	43,943
	242,308	144,133

Approved by the Board:

ELIZABETH MANN BORGESE
Director

ROY L. CHEESEMAN
Director

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Program activities		
Technical assistance		
Technical assistance projects (Schedule A)	2,010,195	947,885
Program —Development and related expenses	88,334	87,894
—Administration costs (Schedule E)	341,747	223,678
	2,440,276	1,259,457
Information		
Information —Projects (Schedule B)	123,412	214,739
—Services expenses	139,647	105,183
Program administration costs (Schedule E)	277,571	127,768
	540,630	447,690
Training		
Course development projects (Schedule C)	1,145,878	548,091
Scholarship projects (Schedule D)	910,709	514,583
Program —Development and related expenses	11,720	18,564
—Administration costs (Schedule E)	324,563	181,611
	2,392,870	1,262,849
Total program activities expenditures	5,373,776	2,969,996
Administrative expenditures (Schedule F)	1,184,579	1,078,130
Deduct: revenues		
Recoveries—Projects administered on behalf of other agencies	(135,750)	(34,117)
Interest income	(11,979)	(22,184)
	(147,729)	(56,301)
Cost of operations for the year	6,410,626	3,991,825

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Deficit, at beginning of the year	10,284	18,459
Parliamentary appropriations	6,400,000	4,000,000
	6,389,716	3,981,541
Deduct: cost of operations for the year	6,410,626	3,991,825
Deficit, at end of the year	20,910	10,284

STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Contributed surplus, at beginning of the year	54,227	52,790
Assets contributed by predecessor non-government organization—International Centre for Ocean Development		1,437
Contributed surplus, at end of the year	54,227	54,227

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Financing activities		
Parliamentary appropriations	6,400,000	4,000,000
Cash balance contributed by predecessor non-government organization—International Centre for Ocean Development		1,437
	6,400,000	4,001,437
Operating activities		
Cash used for operations		
Cost of operations for the year	(6,410,626)	(3,991,825)
Increase in working capital items other than cash	(22,029)	(14,162)
	(6,432,655)	(4,005,987)
Net funds used	(32,655)	(4,550)
Cash, at beginning of the year	70,119	74,669
Cash, at end of the year	37,464	70,119

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and objectives

The International Centre for Ocean Development was established by the International Centre for Ocean Development Act in 1985 as a Crown corporation without share capital, named in Schedule C, Part I to the Financial Administration Act. The Centre is dependent on the Government of Canada for operating appropriations.

The objectives of the Centre are to initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development by:

(a) initiating and supporting programs in developing countries for the improved management and utilization of ocean resources, particularly as a source of food;

(b) supporting the development of indigenous expertise and institutions in developing countries in order to increase the capacity of developing countries in integrated ocean use management;

(c) enlisting the expertise of people and institutions in Canada, developing countries and elsewhere;

(d) developing and sponsoring the collection and dissemination of information relating to ocean resource development;

(e) developing and sponsoring training programs, technical assistance and advisory services relating to ocean resource development; and

(f) supporting research relating to ocean resource development.

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

2. Significant accounting policies

The financial statements reflect the following policies:

(a) Capital expenditures
Purchases of equipment, office furniture, and costs of leasehold improvements are expensed in the year of acquisition.

(b) Parliamentary appropriations
Parliamentary appropriations are recorded in the Statement of Deficit for the year to which they apply.

(c) Project expenditures
The Centre enters into agreements with third parties to undertake projects. Project expenditures are charged to operations when disbursed and as they become due under the terms of the contractual agreement.

(d) Pension plan
Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required equally from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

3. Contributed surplus

Contributed surplus represents the net book value of assets contributed to the Centre by the predecessor, non-government organization, International Centre for Ocean Development.

4. Income taxes

The Centre is exempt from income taxes.

5. Operating leases

The Centre has entered into various operating lease arrangements for office premises and equipment. The future minimum lease payments are as follows:

Year ending March 31	$
1989	221,000
1990	216,000
1991	211,000
1992	211,000
	859,000

6. Contractual commitments

The Centre is committed to the following project expenditures, subject to compliance by recipients with the terms of their agreements.

Year ending March 31	$
1989	3,183,000
1990	2,250,000
1991	465,000
1992	323,000
	6,221,000

TECHNICAL ASSISTANCE PROJECTS
FOR THE YEAR ENDED MARCH 31, 1988 — SCHEDULE A

Project Number		1988	1987
		$	$
850010	OECS Fisheries Desk	346,233	182,642
850011	FFA Surveillance	252,857	234,597
860036	Sea Moss Cultivation Programme	105,187	22,784
860049	Caribbean Fisheries Training —Phase II	92,310	
860041	CCOP/SOPAC—Regional Marine Geology	90,002	60,996
860072	Economic Analysis of Costa Rica	80,087	26,324
870107	Guidelines Fish Quality Control —Seychelles	78,634	
860094	Maldives Surveillance	78,013	
870132	Fisheries Data Management, Institutional Enhancement Program	63,900	
860030	Research Vessel Operation	61,654	22,163
860032	Fisheries Surveillance —South and West Indian Ocean	51,328	
860100	Coral/Sand Removal—Mauritius	50,047	
870116	Research Coordination Unit	50,000	
860055	Morocco Fisheries Data Management	49,521	
870173	Legal Affairs Unit—Forum Fisheries Agency, South Pacific	43,000	
870164	South Pacific Prosecutions Procedures Study	42,000	
860082	VFDP Evaluation	41,668	11,725
860083	Vanuatu—Fisherman's Tour	33,000	
870178	VSS Feasibility Test	30,000	
870162	Regional Fisheries Database Implementation	28,000	
870163	Cook Islands Boundary Delimitation Assistance	27,721	
870124	OECS Workshop on Regional Fisheries Access	26,250	
860098	Consultancy in Fisheries Management (Dominica)	25,504	
860034	Fisherman's Assistance —Dominican Republic	9,771	60,219
860086	Research Institute Evaluation	4,666	44,000
850035	Fisherman's Training—Pictou		63,858
850013	Fisheries Research Needs and Assessment		55,065
860056	Master Fisherman's Programme		26,041
	Projects under $25,000	248,842	137,471
		2,010,195	947,885

INFORMATION PROJECTS
FOR THE YEAR ENDED MARCH 31, 1988 — SCHEDULE B

Project Number		1988	1987
		$	$
860063	Training Directory—Phase II	43,343	6,818
860023	World Fisheries Map		69,804
860037	Marine Information Sri Lanka		50,000
860077	Regional Compendium—Indian Ocean		34,970
850021	Ocean Training Directory		28,900
	Projects under $25,000	80,069	24,247
		123,412	214,739

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Concluded*

COURSE DEVELOPMENT PROJECTS FOR THE YEAR ENDED MARCH 31, 1988 SCHEDULE C

Project Number		1988	1987
		$	$
860060	Stock Assessment – CECAF	326,523	4,148
850014	Marine Affairs Diploma Course	272,286	175,037
860070	Marine Affairs Diploma Materials	135,622	85,325
870111	SPC Fisheries Extension Skills Course	80,000	
870115	Fisheries Enforcement Workshop, FFA	55,253	
870123	Erindale Maritime Boundary Delimitation Course	52,825	
870127	WMU Training Modules Phase II	52,650	
860102	Maritime Boundary Delimitation Course	38,511	
860027	WMU Sea Use Planning Course	31,043	2,066
850015	WMU Marine Affairs Course	14,044	26,180
850059	SEAPOL Ocean Boundary Making	(1,967)	82,200
850078	Maritime Boundary Delimitation Course	(1,295)	32,000
850022	Stand Alone Materials		56,514
860028	Non-Fuel Minerals Course—Halifax		30,872
	Projects under $25,000	90,383	53,749
		1,145,878	548,091

SCHOLARSHIP PROJECTS FOR THE YEAR ENDED MARCH 31, 1988 SCHEDULE D

Project Number		1988	1987
		$	$
860074	Marine Affairs Diploma Scholarships	334,683	1,045
860097	CIDA/WMU Africa Scholarships	101,011	34,117
860076	ICOD Scholarship Programme (1987-91)	91,014	1,234
860062	Tropical Fisheries Diploma	70,263	58,965
850019	WMU Scholarships	67,512	34,117
860103	Coopération des Pêches	46,890	
860025	Regional University Scholarships	41,212	43,605
850018	IOI Scholarships (Halifax Course)	40,500	37,174
870167	CIDA Fellowships	34,740	
850017	ICOD Scholarship Programme (1985-87)	14,686	238,850
860081	IOI Scholarships (Indian Ocean)		49,933
	Projects under $25,000	68,198	15,543
		910,709	514,583

TOTAL PROGRAM ADMINISTRATION COSTS FOR THE YEAR ENDED MARCH 31, 1988 SCHEDULE E

	Salaries	Travel	Total 1988	Total 1987
	$	$	$	$
Program activities				
Technical assistance	219,983	121,764	341,747	223,678
Information	227,452	50,119	277,571	127,768
Training	255,519	69,044	324,563	181,611
	702,954	240,927	943,881	533,057

ADMINISTRATIVE EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1988 SCHEDULE F

	1988	1987
	$	$
Employee and contract staff salary and benefits	474,506	468,404
Accommodation and leasehold improvements	222,399	156,317
Office equipment	118,135	102,763
Communications and postage	82,883	61,501
Recruitment and relocation	71,708	75,465
Office supplies and services	59,328	57,861
Travel and hospitality	48,969	72,408
Directors' honoraria, travel and meetings	48,096	40,665
Professional services	40,259	28,227
Miscellaneous services and expenses	18,296	14,519
	1,184,579	1,078,130

SUMMARY PAGE

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

MANDATE

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

BACKGROUND

IDRC was created to help resolve, through research carried out by Third World scientists, the problems of poverty in the developing countries. To this end, it has established the following main program areas: Agriculture, Food and Nutrition Sciences; Health Sciences; Information Sciences; Social Sciences; and, through collaborative research, the Earth Sciences and Technologies for Local Enterprises.

CORPORATION DATA

HEAD OFFICE	250 Albert Street Ottawa, Ontario K1G 3H9
STATUS	— not an agent of Her Majesty — exempt from provisions of Divisions I to IV of Part X of the *Financial Administration Act*
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1970; by *The International Development Research Centre Act*, (R.S.C. 1985, c. I-19).
CHIEF EXECUTIVE OFFICER	Ivan L. Head
CHAIRMAN	Janet M. Wardlaw
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85 (restated)
At the end of the period				
Total Assets	24.3	14.3	16.7	20.3
Obligations to the private sector	nil	nil	nil	0.3
Obligations to Canada	nil	nil	4.0	nil
Equity of Canada	8.6	2.6	1.1	10.9
Cash from Canada in the period				
— budgetary	108.1	96.0*	82.0*	81.0
— non-budgetary	nil	nil	nil	nil

* Net of $4.0 million repaid to Canada in each of these two years.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

AUDITOR'S REPORT

TO THE INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND THE
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Development Research Centre as at March 31, 1988 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 6, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Cash and short-term deposits (Note 3)	18,804,032	9,181,248
Accounts receivable	739,013	555,699
Prepaid expenses	973,566	700,665
	20,516,611	10,437,612
Recoverable deposits	197,721	444,754
Property and equipment (Note 4)	3,427,620	3,310,258
Endowment funds (Note 5)	151,273	138,465
	24,293,225	14,331,089

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities (Note 6)	9,421,661	7,974,540
Contract research (Note 7)	685,697	915,689
	10,107,358	8,890,229
Accrued employee separation benefits	2,541,719	2,477,240
Deferred rent—Head Office	2,921,709	270,229
Endowment funds (Note 5)	151,273	138,465
EQUITY		
Equity of Canada	8,571,166	2,554,926
	24,293,225	14,331,089

Approved:

IVAN L. HEAD
President

ANTOINE HAWARA
Treasurer

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenses		
Development research		
Project grants	53,953,596	51,999,681
Centre projects	6,301,802	6,959,083
Contract research (Note 7)	2,107,575	1,422,803
	62,362,973	60,381,567
Research-related activities		
Project development and support	4,909,033	4,893,498
Information dissemination	2,428,098	2,131,104
Development-research library	1,482,233	1,396,237
	8,819,364	8,420,839
Research operational support		
Technical support	13,612,515	12,876,019
Regional offices	5,827,616	5,394,586
Division management	5,415,467	4,541,789
	24,855,598	22,812,394
Total research and support expenses (Schedule 1)	96,037,935	91,614,800
General management expenses (Schedule 2)	10,362,988	9,353,755
	106,400,923	100,968,555
Revenue		
Grant from Parliament of Canada	108,100,000	100,000,000
Investment and other income	2,209,588	977,911
Contract research (Note 7)	2,107,575	1,422,803
	112,417,163	102,400,714
Excess of revenue over expenses	6,016,240	1,432,159

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance at the beginning of the year	2,554,926	1,122,767
Excess of revenue over expenses	6,016,240	1,432,159
Balance at the end of the year	8,571,166	2,554,926

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities		
Funds provided by (used for) operations		
Excess of revenue over expenses	6,016,240	1,432,159
Items not affecting funds		
Depreciation and amortization	944,724	1,095,018
Provision for employee separation benefits	356,694	357,568
Loss (gain) on disposal of equipment	(79,157)	11,502
	7,238,501	2,896,247
Accounts receivable	(183,314)	(94,684)
Prepaid expenses	(272,901)	44,858
Recoverable deposits	247,033	11,155
Accounts payable and accrued liabilities	1,447,121	(471,981)
Payment of employee separation benefits	(292,215)	(316,600)
Contract research	(229,992)	224,552
Deferred rent	2,651,480	270,229
	10,605,713	2,563,776
Financing activities		
Due to Government of Canada		(4,000,000)
Investing activities		
Additions to property and equipment	(1,088,862)	(1,354,825)
Proceeds on disposal of equipment	105,933	46,763
	(982,929)	(1,308,062)
Increase (Decrease) in funds	9,622,784	(2,744,286)
Cash and short-term deposits, beginning of the year	9,181,248	11,925,534
Cash and short-term deposits, end of the year	18,804,032	9,181,248

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1988

1. Authority and objective

The International Development Research Centre, a Corporation without share capital, was established in 1970 by the Parliament of Canada through the International Development Research Centre Act. The annual grant received from the Parliament of Canada is pursuant to External Affairs Votes 50 and 60 for the years ended March 31, 1988 and 1987 respectively.

The objective of the Centre is to initiate, encourage, support, and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical, and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies.

Property and equipment

Property and equipment are recorded at cost and depreciated over their estimated useful lives. Leasehold improvements are amortized over the terms of the respective leases. The methods and rates used to provide for the depreciation and amortization of property and equipment are:

	Method	Rate (%)
Computer hardware	Straight-line	20
Leasehold improvements	Straight-line	5-100
Office furniture and equipment	Diminishing balance	20
Vehicles	Diminishing balance	30
Telephone system	Straight-line	20

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1988—*Continued*

Expenses

Expenses are recorded on the accrual basis, except for contract research expenses, which are charged to operations when disbursed.

Recognition of revenue

Parliamentary grants are recorded as revenue when received. Investment interest and endowment funds income are recorded when earned.

Revenue in respect of contract research is recognized at the time the related project expenses are incurred. Contract research funds received in excess of expenses are included in current liabilities.

Accrued employee separation benefits

Employees are entitled to specified termination benefits, calculated at salary levels in effect at the time of separation as provided for by conditions of employment. The liability for these benefits is recorded as the benefits accrue to employees.

Deferred rent

Any rent-free period or other benefits associated with long-term leases are deferred and amortized over the term of the lease on a straight-line basis.

Pension costs

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any liability for income taxes.

Foreign-currency translation

Monetary assets and liabilities are translated into Canadian dollars at the rate of exchange in effect at year-end. Non-monetary assets are translated at rates prevailing at the respective transaction dates. Foreign-currency transactions are translated into Canadian dollars by the use of an average exchange rate that closely approximates the rate in effect at the transaction date. Exchange gains and losses are included in operations for the current year.

3. Cash and short-term deposits

	1988	1987
	$	$
Cash (bank overdraft)	211,052	(2,062)
Short-term deposits		
Canadian chartered banks	13,731,820	6,904,367
Trust and mortgage companies	3,867,140	
Commercial enterprises	994,020	990,300
Governments and governmental enterprises		1,288,643
	18,804,032	9,181,248

4. Property and equipment

	1988			1987
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Computer hardware	3,326,957	1,611,086	1,715,871	1,523,464
Office furniture and equipment	1,673,489	1,049,157	624,332	743,182
Vehicles	1,062,733	522,188	540,545	502,084
Telephone system	740,903	453,341	287,562	394,525
Leasehold improvements	448,783	189,473	259,310	147,003
	7,252,865	3,825,245	3,427,620	3,310,258

Depreciation and amortization for the year amounted to $944,724 (1987, $1,095,018).

5. Endowment funds

In 1987, the estate of the late John Bene established a fund to provide a postgraduate fellowship in the field of social forestry. During the year, a former member of the Board of Governors of the Centre established a fund for applied or mission-oriented research.

	1988	1987
	$	$
Balance at the beginning of the year	138,465	
Donations received	5,150	131,059
Interest income	12,658	7,406
Expenses	(5,000)	
Balance at the end of the year	151,273	138,465
John Bene	146,160	138,465
Governor	5,113	
Total endowment funds	151,273	138,465

6. Accounts payable and accrued liabilities

	1988	1987
	$	$
Accrued liabilities—Projects	5,704,488	4,198,635
Accrued annual and other leave benefits	1,313,885	1,235,921
Other	2,403,288	2,539,984
	9,421,661	7,974,540

7. Contract research

Contract research relates to research conducted or managed by the Centre which is funded by other international agencies, the Canadian International Development Agency (CIDA), and other federal government entities.

Contract research expenses of $2,107,575 (1987, $1,422,803), include $1,436,190 received from CIDA (1987, $1,198,162). In addition, the Centre received $56,489 as an administration fee from CIDA (1987, $51,334) which is included in investment and other income.

Contract research current liabilities of $685,697 (1987, $915,689) include $332,537 held on behalf of CIDA (1987, $661,459).

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Concluded*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1988—*Concluded*

8. Operating leases

The Centre has entered into various lease arrangements for office premises, equipment, and staff accommodation, in Canada and in various countries. The total annual payments under such lease arrangements will be:

Year ending March 31	$
1989	5,071,598
1990	3,691,120
1991	3,608,161
1992	3,659,203
1993-1997	19,721,343
	35,751,425

9. Contractual commitments—Project grants and project development

The Centre is committed to make payments totalling up to $96,000,000 during the next 4 years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements. The Centre has also submitted formal grant offers to prospective recipients totalling $26,100,000 and is awaiting acceptance of these offers.

10. Contingencies

The Centre is a defendant in two actions for damages and costs allegedly sustained by the plaintiffs. Management and counsel are of the opinion that the Centre has defences against these claims and accordingly no provision has been made in the financial statements in respect of them. The claims are not significant to the operations of the Centre.

11. Comparative figures

The 1987 figures have been reclassified to conform to the statement presentation adopted in 1988.

SCHEDULE OF RESEARCH AND SUPPORT EXPENSES FOR THE YEAR ENDED MARCH 31, 1988

SCHEDULE 1

	1988				1987
	Development research	Research related activities	Research operational support	Total	Total
	$	$	$	$	$
Programs					
Agriculture, Food and Nutrition Sciences	21,708,441	785,668	4,639,817	27,133,926	26,177,781
Social Sciences	10,691,650	675,855	3,526,323	14,893,828	14,437,468
Information Sciences	8,990,723	641,695	2,872,013	12,504,431	11,350,106
Health Sciences	8,300,072	572,072	2,945,824	11,817,968	10,915,165
Fellowships and Awards	5,670,774	178,400	990,230	6,839,404	6,779,376
Earth and Engineering Sciences	4,232,677	528,413	1,288,443	6,049,533	6,449,158
Program-related activities					
Regional offices		939,811	5,827,617	6,767,428	6,242,333
Information dissemination	564,460	2,428,098	2,009,035	5,001,593	4,251,811
Special program activities	2,204,176	371,463		2,575,639	2,677,739
Development-research library		1,482,233		1,482,233	1,396,237
External liaison and relations		215,656	756,296	971,952	937,626
	62,362,973	8,819,364	24,855,598	96,037,935	91,614,800

SCHEDULE OF GENERAL MANAGEMENT EXPENSES FOR THE YEAR ENDED MARCH 31, 1988

SCHEDULE 2

	1988	1987
	$	$
Salaries and benefits	6,523,077	6,065,602
Rent and utilities	1,460,730	1,004,136
Office and sundry	643,705	638,654
Travel and relocation	513,214	488,402
Governors' meetings	363,618	238,885
Depreciation and amortization	323,311	535,439
Professional and special services	270,587	185,141
Telecommunications	174,484	164,208
Working group expenses	62,258	
Insurance	28,004	33,288
	10,362,988	9,353,755

SUMMARY PAGE

LAURENTIAN PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety an efficient pilotage service in the St. Lawrence River between Les Escoumins and the north end of the St. Lambert Lock, in the Saguenay River and in the Bay of Chaleur.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Suite 1402 1080 Beaver Hall Hill Montreal, Quebec H2Z 1S8
STATUS	— Schedule III, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Jacques Chouinard
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY (**$** million) The financial year is the calendar year.

	1987	1986	1985	1984
At the end of the year				
Total Assets	5.4	7.9	6.3	5.1
Obligations to the private sector	0.7	0.8	0.7	0.4
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	(0.6)	0.8	(0.3)	(0.1)
Cash from Canada for the year				
— budgetary	1.5	1.3	2.0	1.5
— non-budgetary	nil	nil	nil	nil

LAURENTIAN PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1987 and the statements of operations, contributed capital, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 10, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	1986
	$	$
Current		
Cash		359,138
Accounts receivable	4,535,593	6,435,570
	4,535,593	6,794,708
Fixed (Note 3)		
Land, buildings, pilot boats and other facilities	2,210,378	2,187,785
Less: accumulated depreciation	1,306,693	1,132,370
	903,685	1,055,415
	5,439,278	7,850,123

LIABILITIES	1987	1986
	$	$
Current		
Bank loan	712,595	750,000
Accounts payable	4,774,964	5,735,300
	5,487,559	6,485,300
Provision for employee termination benefits	597,000	604,000
	6,084,559	7,089,300
EQUITY (DEFICIENCY) OF CANADA		
Contributed capital	996,758	971,621
Deficit	(1,642,039)	(210,798)
	(645,281)	760,823
	5,439,278	7,850,123

Approved by the Authority:

JACQUES CHOUINARD
Chairman

YVON MATTE
Member

LAURENTIAN PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Revenues		
Pilotage charges	27,182,029	26,957,431
Interest and other revenues	38,626	72,122
Rewards for rescuing ships in distress—Net		9,986
	27,220,655	27,039,539
Expenses		
Pilots' fees, salaries and benefits	23,157,963	22,253,678
Operating costs of pilot boats	2,671,772	2,814,374
Staff salaries and benefits	1,570,402	1,693,947
Professional services and members' allowances	666,214	826,235
Rentals	255,882	236,651
Communications	147,733	147,042
Transportation and travel	125,685	137,336
Financing costs	61,654	74,306
Utilities, material and supplies	60,010	63,146
Bad debts	30,119	14,416
Maintenance	24,635	21,391
Other	139,852	170,961
	28,911,921	28,453,483
Net loss for the year	1,691,266	1,413,944

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Balance at beginning of the year	971,621	914,293
Parliamentary appropriation to finance the previous year's acquisition of fixed assets	25,137	57,328
Balance at end of the year	996,758	971,621

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Balance at beginning of the year	210,798	1,207,576
Net loss for the year	1,691,266	1,413,944
Parliamentary appropriations to finance operating deficits		
—Previous year	(256,775)	(1,398,722)
—Current year (Note 5)		(1,000,000)
Services provided without charge by a government department	(3,250)	(12,000)
Balance at end of the year	1,642,039	210,798

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Operating activities		
Net loss for the year	1,691,266	1,413,944
Non-cash items		
Depreciation	(176,359)	(182,169)
Services provided without charge by a government department	(3,250)	(12,000)
Decrease in the provision for employee termination benefits	7,000	37,000
	1,518,657	1,256,775
Increase (decrease) in accounts receivable	(1,899,977)	1,393,691
Decrease (increase) in accounts payable	960,336	(457,166)
	579,016	2,193,300
Investing activities		
Additions to fixed assets	24,629	25,137
Financing activities		
Parliamentary appropriations	(281,912)	(2,456,050)
Bank loan, net of cash		
Increase (decrease) for the year	321,733	(237,613)
Balance at beginning of the year	390,862	628,475
Balance at end of the year	712,595	390,862

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. Authority and activities

The Laurentian Pilotage Authority was established on February 1, 1972 under the Pilotage Act. Its objectives are to establish, operate, maintain and administer in the interests of safety an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that pilotage tariffs shall be fair and reasonable and assure a revenue which, together with any revenue from other sources, is sufficient to permit the Authority to operate on a self-sustaining basis.

The Authority is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

2. Significant accounting policies

Fixed assets

Fixed assets obtained from Canada when the Authority was established were recorded at the then assigned values. Fixed assets purchased subsequently by the Authority are recorded at cost.

Fixed assets are depreciated using the straight-line method, at rates based on the estimated useful lives of the assets.

Contributed capital

The values assigned to the fixed assets obtained from Canada when the Authority was established and the net cost of fixed assets financed from parliamentary appropriations are recorded as contributed capital.

Parliamentary appropriations

Parliamentary appropriations received to finance the excess of expenditures over revenues are recorded in the year in which they are voted by Parliament, to contributed capital for that portion pertaining to the acquisition of fixed assets and to the deficit for that pertaining to operations. In this respect, operating expenditures include only those which require an outlay of funds.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

Services provided without charge

Estimated amounts for services provided without charge by a government department are included in expenses with an offset to the deficit.

Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Authority contribute equally to the cost of the Plan. This contribution represents the total liability of the Authority. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Fixed assets

Details of fixed assets are as follows:

	1987			1986
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	9,300		9,300	9,300
Buildings	23,622	23,622		
Pilot boats	1,386,892	829,733	557,159	665,654
Furniture and fixtures	143,384	78,766	64,618	51,089
Communications equipment	179,399	134,634	44,765	61,427
Boarding facilities	216,689	132,909	83,780	99,019
Wharf improvements	169,033	59,161	109,872	118,323
Leasehold improvements	82,059	47,868	34,191	50,603
	2,210,378	1,306,693	903,685	1,055,415

Depreciation for the year is $176,359 ($182,169 in 1986).

The estimated useful lives for the principal categories of fixed assets for the purposes of calculating depreciation are as follows:

Pilot boats	10 and 15 years
Furniture and fixtures	10 years
Communications equipment	10 years
Boarding facilities	10 and 20 years
Wharf improvements	20 years
Leasehold improvements	duration of the leases

4. Pension plan

The estimated unrecorded liability for employees' past services is $65,600 as at December 31, 1987 ($69,600 as at December 31, 1986).

5. Parliamentary appropriation

On January 28, 1988, the Treasury Board approved a temporary allotment of $500,000 from its Vote 5, Government Contingencies, prior to the release, in Supplementary Estimates, for 1987-88, of an appropriation to cover the Authority's cash deficit for the year 1987.

SUMMARY PAGE

MARINE ATLANTIC INC.

MANDATE

To acquire, establish, manage and operate a marine transportation service, a marine maintenance, repair and refit service, a marine construction business and any service or business related thereto.

BACKGROUND

The company provides marine ferry services to Atlantic Canada. As CN Marine Inc., it was a subsidiary of Canadian National Railway Company. Pursuant to the *Marine Atlantic Inc. Acquisition Authorization Act* (S.C. 1986, C. 36), which was proclaimed on June 27, 1986, the company's name was changed to Marine Atlantic Inc. and was added to Part I of Schedule III of the *Financial Administration Act*. At close of business on December 31, 1986, ownership was transferred to Her Majesty in right of Canada. In 1987 the corporation acquired the shares and operations of Coastal Transport Limited, which manages a ferry between New Brunswick ports and, as well, acquired the Newfoundland Dockyard Corporation, of St. John's. These subsidiaries operate autonomously.

CORPORATION DATA

HEAD OFFICE	100 Cameron Street Moncton, New Brunswick E1C 5Y6
STATUS	—Schedule III, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1979; by the *Canada Business Corporations Act*. Status and ownership changed as of December 31, 1986, pursuant to S.C. 1986, C. 36.
CHIEF EXECUTIVE OFFICER	R. J. Tingley
CHAIRMAN	J. D. Wilson
AUDITOR	Peat, Marwick, Mitchell & Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987*	1986	1985	1984
At the end of the year				
Total Assets	335	339	361	364
Obligations to the private sector	nil	nil	nil	negl.
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	(3)	(6)	284	283
Cash from Canada in the year				
—budgetary	147	124	143	161
—non-budgetary	nil	nil	nil	nil

* Beginning in 1987, the financial data are from consolidated financial statements.

MARINE ATLANTIC INC.

MANAGEMENT RESPONSIBILITIES FOR FINANCIAL REPORTING

The consolidated financial statements presented in this Annual Report are the responsibility of Marine Atlantic Inc.'s management. They have been approved by its Board of Directors.

Management prepared the consolidated financial statements in accordance with generally accepted accounting principles in Canada. The financial information contained in the Annual Report is consistent with the data presented in the financial statements.

Marine Atlantic Inc. maintains books of account, systems of information, systems of financial and management control, as well as a comprehensive internal audit program which provide reasonable assurance that accurate financial information is available, that assets are protected, that resources are managed efficiently, and that transactions are conducted in accordance with relevant legislation and the corporation's Articles of Association and by-laws.

The Board of Directors oversees internal audit activities through its audit committee. The committee reviews matters related to accounting, auditing, internal control systems, and the financial statements and annual report of the independent external auditors.

D.J. Weaver
Director General
Finance and Planning

R.J. Tingley
President and Chief
Executive Officer

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE
MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of Marine Atlantic Inc. as at December 31, 1987 and the consolidated statements of income, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles which, except for the change in the method of accounting for pension costs and obligations explained in Note 3, have been applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come to our notice in the course of our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation.

Peat, Marwick
Chartered Accountants

Moncton, Canada
February 15, 1988

CONSOLIDATED BALANCE SHEET DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

ASSETS	1987	1986
Current assets		
Cash	3,420	7,534
Accounts receivable	8,870	5,777
Inventory of fuel and supplies	6,541	5,688
Work in progress	701	
Prepaid expenses	2,608	2,117
Total current assets	22,140	21,116
Long-term receivables	245	175
Fixed assets and deferred charges (Note 4)	312,605	318,128
	334,990	339,419

LIABILITIES AND SHAREHOLDERS' DEFICIENCY	1987	1986
Current liabilities		
Accounts payable and accruals	22,580	19,642
Deferred government and other contract revenue	708	7,549
Deferred capital assistance	625	
Note payable (Note 5)	424	
Total current liabilities	24,337	27,191
Long-term debt (Note 6)	8,065	
Provision for capital assistance (Note 7)	305,369	318,128
SHAREHOLDERS' DEFICIENCY		
Capital stock		
Common shares without par value		
Authorized—Unlimited number		
Issued and fully paid—517,061 shares	258,530	258,530
Deficit	(261,311)	(264,430)
Total shareholders' deficiency	(2,781)	(5,900)
Commitments and contingencies (Notes 8, 9 and 10)		
	334,990	339,419

See accompanying notes to consolidated financial statements.

On Behalf of the Board:

J. D. WILSON
Director

R. J. TINGLEY
Director

MARINE ATLANTIC INC.—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

	1987	1986
Commercial revenues	62,697	56,043
Vessel repairs	5,290	
	67,987	56,043
Operating expenses		
Marine Atlantic Inc.	173,223	179,754
Other services	13,223	
Depreciation and amortization	20,563	15,874
	207,009	195,628
	139,022	139,585
Government contract revenue	115,014	122,966
Subsidies and contracted services	5,113	
Reduction in provision for capital assistance (Note 7)	20,363	15,874
Interest and other income	1,651	1,744
	142,141	140,584
Net income for the year (Note 11)	3,119	999

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF DEFICIT
YEAR ENDED DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

	1987	1986
Retained earnings (deficit), beginning of year	(264,430)	25,166
Net income for the year	3,119	999
	(261,311)	26,165
Less: adjustment for capital assistance (Note 7)		(290,595)
Deficit, end of year	(261,311)	(264,430)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1987
(with comparative figures for 1986)
(in thousands of dollars)

	1987	1986
Operating activities		
Net income for the year	3,119	999
Add (deduct)		
Items not affecting working capital	196	(693)
Net changes in non-cash working capital balances relating to operations	(1,510)	1,791
Deferred government and other contract revenue	(6,841)	7,367
Cash provided by (applied to) operations	(5,036)	9,464
Investing activities		
Additions to fixed assets and deferred charges	(15,143)	(43,081)
Net proceeds on disposal of fixed assets	4	693
Change in accounts payable—Fixed assets	(888)	(2,309)
Long-term receivables	(70)	43
Cash applied to investing activities	(16,097)	(44,654)
Financing activities		
Increase in long-term debt	8,657	
Payments on note payable	(219)	
Capital assistance	8,581	1,410
Collections from CNR and shipbuilding subsidies		41,232
Cash provided by financing activities	17,019	42,642
Increase (decrease) in cash during the year	(4,114)	7,452
Cash, beginning of year	7,534	82
Cash, end of year	3,420	7,534

See accompanying notes to consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1987
(in thousands of dollars)

1. Nature of operations and authority

Bill C-88, the Marine Atlantic Inc. Acquisition Authorization Act was proclaimed in 1986. In accordance with the Act, the Corporation's articles restrict the business that it may carry on to the acquisition, establishment, management and operation of a marine transportation service, a marine maintenance repair and refit service, a marine construction business and any service or business related thereto.

The Corporation's activities are also governed by agreements negotiated with the Government of Canada. The agreements provided, among other things, for the Corporation to receive contract revenues from the Government of Canada to the extent that the estimated cost of providing ferry, coastal, terminal and water services is not recovered from estimated commercial revenues. In addition, and subject to parliamentary appropriations, amounts are received to finance the acquisition of fixed assets on a proven cash needs basis. The allocation of funds received in respect of contract revenue and the acquisition of fixed assets are subject to ministerial directive. As a result, the Corporation is economically dependent on the Government of Canada for the funds it receives through these arrangements.

2. Significant accounting policies

Basis of presentation

In 1987, the Corporation acquired all of the outstanding shares of Coastal Transport Limited and Newfoundland Dockyard Corporation as of January 1, 1987 and March 31, 1987 respectively from CNR at the original cost to CNR, reduced by a cash contribution provided by the Government of Canada to effect the acquisition. Details of the acquisitions are as follows:

Current assets	3,334
Current liabilities	2,435
Working capital	899
Fixed assets, net of contribution by the Government of Canada of $23,596	7,791
	8,690
Debit assumed	8,657
Cash consideration	33

For 1987, these consolidated financial statements include the accounts of the Corporation and its wholly-owned subsidiaries. All intercompany transactions have been eliminated in these consolidated financial statements.

Inventory of fuel and supplies

Inventories are valued at the lower of cost and replacement cost. Cost is determined on a weighted-average basis.

Fixed assets

Fixed assets are carried at the cost to acquire them less accumulated depreciation. Due to a change in funding arrangements with the Corporation's shareholder in 1986, and as explained further in Note 7, a provision for those capital costs not considered recoverable from future revenue sources has been made and was charged to retained earnings in 1986.

Depreciation

Depreciation is calculated at rates sufficient to write off fixed assets over their estimated useful lives generally on a straight line basis. The rates for significant classes of assets are as follows:

Vessels	5%
Terminal properties	2.5%
Equipment	10%, 12.5% and 25%

Deferred charges

Deferred charges are accounted for at cost less accumulated amortization. They are being amortized to income on a straight line basis over periods not exceeding 60 months.

MARINE ATLANTIC INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1987—*Continued*

Government contract revenue

Revenues received under contract to provide ferry service to Atlantic Canada are based on operating budgets approved by the Government of Canada for each year and are included in income in the year received to fund operating expenses in excess of commercial revenues. Deferred contract revenue at December 31, represents January government contract revenue received by the Company before December 31.

Accruals for vacation pay and vessel refits are reduced to the extent that the amounts are reasonably assured of being paid and recovered from future contract revenues to be received from the Government of Canada.

Capital assistance

Amounts received from the Government of Canada to finance the acquisition of fixed assets are recorded as deferred capital assistance in the year in which they are reasonably assured of being received, and are amortized to income on the same basis and over the same periods as the related fixed assets are depreciated. Deferred capital assistance as at December 31, 1987 represents capital assistance received before the related capital expenditures has been incurred.

Foreign currency translation

Monetary assets and liabilities denominated in a foreign currency are translated at exchange rates in effect at the year end. Other assets and liabilities, revenues and expenses are translated using exchange rates in effect at the date of the transaction. Gains and losses arising on translation are included in net income.

Employee compensation

Pension plans

Substantially all of the Corporation's employees are covered by a defined benefit retirement plan. Pension costs related to benefits earned by employees in the current year are charged to income. The value of the accrued pension benefits for services rendered to December 31, 1987, of $184 million, has been determined by the Corporation's actuaries using best estimated assumptions provided by management. The pension fund assets of $149 million as at December 31, 1987 have been valued using market related values calculated on a basis whereby they will be adjusted to market values over a 5 year period.

The net deficiency at January 1, 1987 for the plan is being amortized on a straight line basis over the estimated average remaining service lives of the related employee group.

Personal injury costs

Certain employees, retired as a result of injury, receive specified pension benefits. The Corporation recognizes the benefit payouts as an expense in the year paid.

Vessel spare parts

The Company maintains spare parts for vessels in service. The cost of spare parts is charged to operations in the period the purchase is made.

3. Change in accounting principle

Effective January 1, 1987, the Corporation adopted the new accounting recommendations of the Canadian Institute of Chartered Accountants for pension costs and obligations. The standard requires that for defined benefit plans, the difference between the accrued pension benefit and the value of the pension fund assets be measured at the date of implementation and amortized to income on a prospective basis. In addition, the cost of current pension benefits earned are included in income in the year the related employee service has been rendered. In the past, the company had included its pension cost on the same basis as it had funded the plan. The effect of this accounting change to the current period is considered insignificant.

4. Fixed assets and deferred charges

	1987			1986
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	604		604	
Vessels	288,215	65,009	223,206	236,351
Terminal properties	84,561	18,438	66,123	65,388
Equipment	18,898	9,196	9,702	3,241
Leasehold improvements	255	90	165	179
	392,533	92,733	299,800	305,159
Assets under construction	8,303		8,303	7,279
	400,836	92,733	308,103	312,438
Deferred charges	6,128	1,626	4,502	5,690
	406,964	94,359	312,605	318,128

5. Note payable

The note payable, which was assumed on the acquisition of the *MV Grand Manan* and in connection with the purchase of the shares of Coastal Transport Limited, bears interest at the rate of 9⅝% per annum and is due August 1, 1988.

6. Long-term debt

Government of Newfoundland debenture, with interest at the rate of 16.55% per annum and maturing in 2008, payable by subsidiary, Newfoundland Dockyard Corporation. Under the terms of the debenture, payment of non-cumulative annual interest and principal are required to the extent that annual funds are available from Newfoundland Dockyard Corporation. To date, no payments have been required. At maturity, the unpaid balance of the principal amount of the debentures shall cease to be an obligation of the Newfoundland Dockyard Corporation.

7. Provision for capital assistance

In accordance with changes in 1986 in the contractual funding agreements, future depreciation and amortization on those fixed assets and deferred charges acquired prior to January 1, 1987, and which has substantially been financed through the issue of capital stock, were no longer recoverable under contracts with the Government of Canada. Management considers it unlikely that the Corporation will generate sufficient commercial revenue to recover these costs. Accordingly, in 1986 management provided $290.6 million (after net related deferred income taxes of $44.6 million) as an adjustment to retained earnings. This provision for capital assistance is reduced as the related assets are depreciated, amortized or upon their disposition.

MARINE ATLANTIC INC.—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1987—*Concluded*

8. Commitments and contingencies

(a) The Corporation has been directed by the Government of Canada to contract with a shipbuilder for a new vessel. The directive authorizes an expenditure of $130 million, subject to an economic price adjustment, of which the Corporation was required and has paid $5 million which is included in assets under construction. The balance will become payable by the Corporation upon delivery of the vessel, scheduled for 1989.

The total amount required to complete contracted fixed assets under construction at December 31, 1987 is estimated to be $130 million (1986—$134.7 million).

(b) The Corporation has received a claim of approximately $14 million plus interest from the builder of one of the Corporation's vessels. The Corporation has filed a claim of approximately $14 million plus interest against the builder. An arbitration of this matter was completed in October, 1986 and the Corporation is awaiting the decision of the arbitrators. The final outcome of this matter cannot be determined at this time.

The Corporation is also in receipt of claims, an estimated $1 million of which are in litigation and another $1.9 million of which has not yet reached litigation; however any final determination as to the Corporation's exposure is presently unknown.

9. Operating leases

The Corporation makes use of property which is available through operating leases. The minimum lease payments are as follows:

1988	932
1989	481
1990	443
1991	364
1992	354
1993	354
Total minimum lease payments	2,928

10. Vessel charter

The Corporation charters vessels to complement its existing fleet. The minimum vessel charter payments are as follows:

1988	2,139
1989	2,139
1990	1,684
1991	760
	6,722

11. Income taxes

The Corporation has not been prescribed as a taxable Federal Crown Corporation under the Canadian Income Tax Act.

SUMMARY PAGE

MINGAN ASSOCIATES, LTD

MANDATE

To purchase land for eventual disposition.

BACKGROUND

Ownership of the corporation was purchased for Canada in 1983 to obtain the land and fishing rights it owns. Those assets are to become Indian reserve property and, as a first step, they have been transferred to the Crown in right of Canada. The further steps towards reserve status are underway now and the corporation is in position to be dissolved.

CORPORATION DATA

HEAD OFFICE	10 Wellington Street 18th Floor Les Terrasses de la Chaudière Hull, Quebec K1A 0H4
STATUS	— Schedule III, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable William H. McKnight, P.C., M.P.
DEPARTMENT	Indian Affairs and Northern Development
YEAR AND MEANS OF INCORPORATION	1983; by Order in Council P.C. 1983-4029; a corporation under Part 1A of the Quebec *Companies Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Vacant
FINANCIAL SUMMARY	This is not an operating company. Total assets have only nominal value.

MINGAN ASSOCIATES, LTD.

THE CORPORATION HAS NEGLIGIBLE ASSETS AND WAS INACTIVE
DURING THE REPORT PERIOD

SUMMARY PAGE

MONTREAL PORT CORPORATION

MANDATE

Administration, management and control of the Montreal harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Montreal Port Corporation was established on July 1, 1983, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The Port of Montreal is the largest on the east coast of Canada and handles more diversified traffic than any of the other ports previously administered by the Canada Ports Corporation. The port handled 21.9 million tonnes of cargo in 1987 including 4.1 million tonnes of grain and 5.5 million tonnes of containerized cargo.

CORPORATION DATA

HEAD OFFICE	Edifice du Port de Montréal Cité du Havre Aile No. 1 Montréal, Québec H3C 3R5
STATUS	— Schedule III, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Dominic J. Taddeo
CHAIRMAN	Ronald Corey
AUDITOR	Samson Bélair

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	1984
At the end of the period				
Total Assets	227.4	212.2	253.7	237.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	7.4*	140.7	141.1	141.4
Equity of Canada	199.0*	(47.6)	(2.3)	(22.1)
Cash from Canada in the period				
— budgetary**	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

* In 1987, $133.0 million loan principal outstanding was forgiven by Canada. That amount, with related interest forgiven, was added to the corporation's contributed capital.

** Takes no account of special contributions to Canada in 1986 of $55.0 million and a further $4.1 million in dividends declared in 1986 and $4.6 million declared in 1987.

MONTRÉAL PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the statements of income, contributed capital, contributions to Canada, retained earnings and changes in financial position of the Montréal Port Corporation for the fiscal year ended December 31, 1987 and its balance sheet at that date. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the results of operations and the changes in the financial position of the Corporation for the year ended December 31, 1987 and its financial position at that date in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act, and the by-laws of the Corporation.

Samson Bélair
Chartered Accountants

Montréal, Canada
February 11, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Cash	632	567
Investments (Note 3)	36,025	27,280
Accounts receivable	10,596	13,206
Materials and supplies	859	832
	48,112	41,885
Investments (Note 3)	39,395	39,218
Fixed assets (Note 4)	139,489	130,682
Other	433	459
	227,429	212,244

LIABILITIES	1987	1986
Current		
Accounts payable and accrued liabilities (Note 5)	11,260	8,590
Dividends payable		4,136
Grants in lieu of municipal taxes	5,000	3,315
	16,260	16,041
Long-term		
Accrued employee benefits	5,225	5,283
Loans from Canada (Note 6)	6,968	238,508
	12,193	243,791
EQUITY OF CANADA		
Contributed capital	183,569	19,243
Contribution to Canada (Note 7)		(59,119)
Retained earnings (deficit)	15,407	(7,712)
	198,976	(47,588)
	227,429	212,244

On behalf of the Board:

RONALD COREY
Chairman

DOMINIC J. TADDEO
General Manager and Chief Executive Officer

MONTRÉAL PORT CORPORATION—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Revenue from operations	59,770	56,659
Operating and administrative expenses	38,530	39,690
Depreciation	8,926	7,254
Grants in lieu of municipal taxes	3,954	3,873
	51,410	50,817
Net income from operations	8,360	5,842
Investment income	7,529	8,446
Interest expense	(482)	(503)
	7,047	7,943
Net income for the year	15,407	13,785

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Balance at beginning	19,243	19,243
Forgiveness of loans (Note 6)	231,157	
Contributions to Canada (Note 7)	(59,119)	
Elimination of deficit (Note 8)	(7,712)	
Balance at end	183,569	19,243

STATEMENT OF CONTRIBUTIONS TO CANADA
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Balance at beginning	59,119	
Special contributions for the year		54,983
Dividend on net income for the year		4,136
Reclassification to contributed capital (Note 7)	(59,119)	
Balance at end		59,119

STATEMENT OF RETAINED EARNINGS (DEFICIT)
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Balance at beginning	(7,712)	(21,497)
Elimination of deficit (Note 8)	7,712	
Net income for the year	15,407	13,785
Balance at end	15,407	(7,712)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Inflow (Outflow) of cash related to the following activities		
Operating		
Net income for the year	15,407	13,785
Items not affecting cash		
Depreciation	8,926	7,254
Other	360	871
	24,693	21,910
Changes in non-cash operating working capital balances	2,461	(3,175)
	27,154	18,735
Financing		
Repayment of current portion of loans from Canada	(361)	(339)
Contributions to Canada		(54,983)
	(361)	(55,322)
Investing		
Acquisition of long-term investments	(177)	(177)
Receipt of long-term receivables	26	93
Acquisition of fixed assets	(17,832)	(15,374)
	(17,983)	(15,458)
Increase (decrease) in cash	8,810	(52,045)
Cash at beginning	27,847	79,892
Cash at end	36,657	27,847

Cash comprises cash and current investments.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

1. Status

The Montréal Port Corporation (the Corporation) was incorporated by letters patent in accordance with paragraph 6.2(1) of the Canada Ports Corporation Act on July 1, 1983.

Under Section 6.5 of the same Act, on the establishment of a local port corporation, all rights, obligations and liabilities of the Canada Ports Corporation in relation to that harbour shall become rights, obligations and liabilities of the local port corporation and the administration of all such property and works within the limits of that harbour as are administered by the Board, shall be deemed to have been transferred to the local port corporation, in this case the Montréal Port Corporation.

2. Significant Accounting Policies

(a) Fixed Assets and Depreciation

Fixed assets are recorded at original cost with related accumulated depreciation transferred from Canada Ports Corporation; subsequent acquisitions are recorded at cost. Depreciation on fixed assets is calculated according to the straight-line method for the full year, commencing in the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(b) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

MONTRÉAL PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1987—*Concluded*

(c) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(d) Employee benefits

The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under collective agreements, or in accordance with Corporation policy.

3. Investments

Funds are invested in Government of Canada direct securities and guaranteed by the Government of Canada which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity. As at December 31, 1987, the market value of the short-term investments is equivalent to their amortized cost, and market value of long-term investments is $42,636,000 ($46,246,000 in 1986).

4. Fixed assets

		1987			1986
	Depreciation rates	Cost	Accumulated depreciation	Net value	Net value
	%	(in thousands of dollars)			
Land		19,113		19,113	19,058
Dredging	2.5	15,825	12,087	3,738	3,823
Berthing structures	2.5	59,231	37,637	21,594	21,962
Buildings	2.5-10	67,734	29,151	38,583	32,827
Utilities	3.3-10	15,270	6,705	8,565	7,526
Roads and surfaces	2.5-10	38,908	12,008	26,900	20,375
Machinery and equipment	5-20	51,609	31,254	20,355	13,527
Office furniture and equipment	20	1,478	1,034	444	567
		269,168	129,876	139,292	119,665
Projects under construction		197		197	11,017
		269,365	129,876	139,489	130,682

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are amounts for deferred revenues of $979,612 ($652,589 in 1986) and for the current portion of long-term liabilities of $383,111 ($360,576 in 1986).

6. Loans from Canada

	1987	1986
	(in thousands of dollars)	
Loans bearing interest at 6.25% with blended annual principal and interest repayment requirements of $842,561 and maturing in the year 2000	7,351	7,712
Less: current portion	383	361
	6,968	7,351
Non-interest bearing loans with indefinite due date		132,995
Accrued interest on loans not due nor payable		98,162
	6,968	238,508

During the year, the non-interest bearing loans with indefinite due date and the related accrued interest in the amount of $231,157,000 were forgiven by Canada. This amount has been credited to Contributed Capital.

Principal repayment requirements over the next five years amount to:

	$
1988	383,112
1989	407,056
1990	432,497
1991	459,528
1992	488,249

7. Contributions to Canada

The dividend declared in 1986 and payments from excess cash made to Canada in the same year treated as Contributions to Canada in the amount of $59,119,000, have been reclassified to Contributed Capital.

8. Equity of Canada

During the year, the Minister of Transport has approved the elimination of the deficit as at January 1, 1987, in the amount of $7,712,000, with a corresponding reduction in Contributed Capital.

9. Contingencies

Claims aggregating approximately $6,318,000 in respect of lawsuits, guarantees and damages allegedly suffered on the Corporation property and sundry legal matters in dispute have been made against the Corporation but are not reflected in the accounts. In the opinion of the Corporation, its position is defensible and the final outcome of such claims should not result in any material loss.

10. Commitments

(a) Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $1,500,000.

(b) In accordance with a decision by the Government of Canada, the Corporation is required to issue a dividend, in respect of the 1987 fiscal year, set at 30% of net income and payable before March 31, 1988. This dividend would amount to $4,622,100 and would be applied against retained earnings.

11. Related Party Transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown corporations.

The Corporation derives revenues from related parties principally from grain warehousing and switching charges. The expenses paid to related parties are principally administration fees.

SUMMARY PAGE

NATIONAL ARTS CENTRE CORPORATION

MANDATE

To operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

BACKGROUND

In 1969, the corporation was given the lease of the National Arts Centre complex for twenty years without charge. The corporation's revenues meet about 50 per cent of its cash requirements; payments from Canada cover the remainder. The corporation is a charitable organization for the purposes of the *Income Tax Act*.

CORPORATION DATA

HEAD OFFICE	1 Confederation Square Ottawa, Ontario K1P 5W1
STATUS	— exempt from the provisions of divisions I to IV of Part X of the *Financial Administration Act* — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1966; by the *National Arts Centre Act*, (R.S.C. 1985, c. N-3).
CHIEF EXECUTIVE OFFICER	Yvon DesRochers
CHAIRMAN	Robert E. Landry
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends August 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	7.3	6.7	14.7	14.1
Obligations to the private sector*	2.7	2.4	2.8	2.0
Obligations to Canada	nil	nil	nil	0.1
Equity of Canada	1.6	1.1	negl.	(0.4)
Cash from Canada for the period				
— budgetary	14.9	16.9	15.3	15.5
— non-budgetary	nil	nil	nil	nil

* These are advance ticket sales.

NATIONAL ARTS CENTRE CORPORATION

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
NATIONAL ARTS CENTRE CORPORATION

I have examined the balance sheet of the National Arts Centre Corporation as at August 31, 1987 and the statements of revenue and expenses, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at August 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
October 30, 1987

BALANCE SHEET AS AT AUGUST 31, 1987

ASSETS	1987	1986
	$	$
Current		
Cash	3,853	
Short-term investments	331,321	876,889
Accounts receivable (Note 3)	2,096,063	1,400,293
Inventories (Note 4)	422,555	467,144
Programmes in progress	791,002	511,335
Prepaid expenses (Note 5)	214,100	342,067
	3,858,894	3,597,728
Fixed assets (Note 6)	3,395,117	3,097,229
	7,254,011	6,694,957

LIABILITIES	1987	1986
	$	$
Current		
Bank overdraft		16,697
Accounts payable and accrued liabilities (Note 7)	2,255,204	2,243,881
Deferred revenue (Note 8)	2,711,146	2,407,824
Deferred parliamentary appropriation Extraordinary building repairs (Note 9)	300,389	461,086
	5,266,739	5,129,488
Long-term obligation under capital lease	20,511	
Provision for employee termination benefits	360,745	469,278
	381,256	469,278
	5,647,995	5,598,766
EQUITY OF CANADA		
Surplus	1,606,016	1,096,191
	7,254,011	6,694,957

Approved by Management:

RONALD BLACKBURN
Acting Director General

RICHARD LUSSIER
Manager, Financial Service

Approved by the Board of Trustees:

PIERRE BOUTIN
Chairman

TOM ASSALY
Vice-Chairman

NATIONAL ARTS CENTRE CORPORATION—*Continued*

STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED AUGUST 31, 1987

	1987	1986
	$	$
Operating revenue		
Performing arts programmes (Schedule 1)	8,462,485	8,509,765
Commercial services (Schedule 2)	6,625,429	5,151,483
Rental of halls	650,311	587,399
Programme support services (Schedule 6)	465,517	540,056
Other	18,875	13,782
	16,222,617	14,802,485
Operating expenses		
Performing arts programmes (Schedule 1)	14,902,588	14,466,704
Commercial services (Schedule 2)	4,966,300	3,901,559
Operation of the buildings (Schedule 7)	4,633,776	4,374,459
Programme support services (Schedule 6)	3,121,340	2,980,123
Administrative services (Schedule 8)	2,831,254	2,905,181
Rental of halls	296,802	266,596
Board of trustees	207,784	79,542
	30,959,844	28,974,164
Excess of operating expenses over operating revenue	14,737,227	14,171,679
Other income		
Regional municipal grant	270,000	270,112
Interest on short-term investments	91,552	309,549
	361,552	579,661
Excess of expenses over revenue	14,375,675	13,592,018

STATEMENT OF SURPLUS FOR THE YEAR ENDED AUGUST 31, 1987

	1987	1986
	$	$
Surplus at beginning of the year	1,096,191	8,378
Excess of expenses over revenue	(14,375,675)	(13,592,018)
	(13,279,484)	(13,583,640)
Parliamentary appropriation—Operating	14,885,500	14,679,831
Surplus at end of the year	1,606,016	1,096,191

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED AUGUST 31, 1987

	1987	1986
	$	$
Operating		
Excess of expenses over revenue	(14,375,675)	(13,592,018)
Items not affecting funds		
Depreciation and amortization	823,064	687,414
Provision for employee termination benefits	(108,533)	74,783
(Increase) decrease of components of operating working capital other than cash	(101,768)	775,114
	(13,762,912)	(12,054,707)
Financing		
Parliamentary appropriations		
Operating	14,878,000	5,550,000
Extraordinary building repairs including interest earned	31,448	2,020,631
Long-term obligation under capital lease	20,511	
	14,929,959	7,570,631
Investing		
Additions to fixed assets	(1,120,952)	(405,864)
Extraordinary building repairs	(192,145)	(2,171,008)
Major capital project	(378,968)	
	(1,692,065)	(2,576,872)
Decrease in cash during the year	(525,018)	(7,060,948)
Cash and short-term investments at beginning of year	860,192	7,921,140
Cash and short-term investments at end of year	335,174	860,192

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1987

1. Objectives and operations

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and, at the request of the Government of Canada or the Canada Council, arrange for performances elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years, expiring May 31, 1989. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex.

2. Significant accounting policies

(a) Short-term investments

Short-term investments are carried at cost which approximates market value.

(b) Grants

Grants are recorded as revenue in the year in which the grantors make firm commitments to the Corporation.

(c) Inventories

Inventories are valued at the lower of cost and net realizable value for food, beverages and boutique materials or replacement cost for production materials.

(d) Programmes in progress

Direct costs, including advances to performing companies and artists, incurred prior to the end of the year for programmes in progress are deferred and charged to expenses in the year in which the programmes terminate. Indirect costs and common services not attributable to particular performances are charged to expenses in the year in which they are incurred.

(e) Fixed assets

Fixed assets used in the operations, other than the NAC complex, are recorded at cost. Depreciation and amortization are calculated on the straight-line method, as follows:

Building—l'Atelier	20 years
Equipment	5 and 7 years
Equipment under capital lease	5 and 7 years
Leasehold improvements	4 and 10 years

Extraordinary acquisitions and repairs to the NAC building complex are deducted from the parliamentary appropriation received for that purpose and are neither capitalized nor expensed.

(f) Deferred revenue

Revenue from tickets sold prior to the end of the year for programmes in progress is deferred and credited to revenue in the year in which the programmes terminate. Gift certificates and exchange vouchers not redeemed within three years of the year of their issuance are written off and credited to revenue. A percentage of those less than three years old is also credited to revenue.

(g) Operating expenses

Expenses of performing arts programmes do not include costs relating to building and equipment maintenance, utilities, administrative services, furniture and equipment. Expenses of restaurants, garage and boutique do not include costs relating to utilities, administrative services and building maintenance. These costs are disclosed respectively as operation of the buildings expenses and administrative services.

(h) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation. These contributions represent the Corporation's total obligation and are recorded as they become due.

(i) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(j) Parliamentary appropriations

The parliamentary appropriation for operations, received during the period April 1 to August 31, is in respect of the Government of Canada's fiscal year ending on March 31 of the following year. The Corporation credits to surplus each month one-twelfth of the approved appropriation. Accordingly, of the amount received to August 31, the amount received which is in excess of 5/12ths of the appropriation is deferred to the following year. In the event that the amount received is less than 5/12ths of the appropriation, the difference is recorded as a receivable.

The parliamentary appropriation received for extraordinary building repairs is deferred until used. An amount equal to the repairs incurred during the year is deducted from the deferred parliamentary appropriation. Should the total cost of the repairs be less than the amount received, the balance will be returned to the Consolidated Revenue Fund.

The parliamentary appropriation received for major capital projects is deferred until used. An amount equal to the cost of the project incurred during the year is deducted from the deferred parliamentary appropriation.

(k) Capital lease

The equipment and related obligation for capital lease are recorded at an amount equal to the present value of future lease payments using an implicit lease interest rate of 11.47%. This obligation expires in 1991.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1987—*Concluded*

3. Accounts receivable

	1987	1986
	$	$
Customer accounts	861,542	525,081
Allowance for bad debts	(19,474)	(11,284)
	842,068	513,797
Parliamentary appropriation—Operating	635,831	628,331
Parliamentary appropriation—Major capital projects	378,968	
Grants	135,000	135,056
Loans to musicians for the purchase of instruments	86,350	81,260
Accrued interest	3,899	7,037
Other	13,947	34,812
	2,096,063	1,400,293

At August 31, an amount of $378,968 is recorded as an account receivable to offset the acquisition of a lighting board during 1986-87; a parliamentary appropriation for major capital projects has been approved by the Treasury Board and will be received during 1987-88.

4. Inventories

	1987	1986
	$	$
Production materials	226,254	236,618
Food, beverages and tobacco	150,079	185,624
Boutique	46,222	44,902
	422,555	467,144

5. Prepaid expenses

	1987	1986
	$	$
Supplies	147,236	175,724
Souvenirs and other items	34,285	34,285
Commissions	6,143	81,480
Miscellaneous	26,436	50,578
	214,100	342,067

6. Fixed assets

	1987			1986
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	$	$	$	$
Land	90,000		90,000	90,000
Building—l'Atelier	298,069	88,782	209,287	224,191
Equipment	3,995,893	2,592,704	1,403,189	1,580,775
Equipment under capital lease	28,750		28,750	
Leasehold improvements	2,722,526	1,063,235	1,659,291	1,193,535
Uncompleted capital projects	4,600		4,600	8,728
	7,139,838	3,744,721	3,395,117	3,097,229

7. Accounts payable and accrued liabilities

	1987	1986
	$	$
Trade	1,193,023	1,053,355
Accrued salaries and annual leave	710,644	704,318
Payroll deductions and sales tax	351,537	292,553
Holdbacks on contracts		193,655
	2,255,204	2,243,881

8. Deferred revenue

	1987	1986
	$	$
Tickets sold prior to the end of the year for programmes in progress	2,547,087	2,271,278
Unredeemed gift certificates and other	164,059	136,546
	2,711,146	2,407,824

9. Deferred parliamentary appropriation—Extraordinary building repairs

	1987	1986
	$	$
Deferred from the previous year	461,086	611,463
Received during the year		2,000,000
Interest earned during the year	31,448	20,631
Expenses for the year	(192,145)	(2,171,008)
Deferred to the following year	300,389	461,086

10. Parliamentary appropriation—Operating

	1987	1986
	$	$
Receivable (deferred) at beginning of year	628,331	(8,501,500)
Credited to surplus	14,885,500	14,679,831
Received during the year	(14,878,000)	(5,550,000)
Receivable at end of year	635,831	628,331

11. Commitments

As at August 31, 1987, commitments for operating and capital leases and box office management services, with terms of more than one year, amounted to $903,252. Future minimum payments under these arrangements are payable as follows:

Year ending August 31	$
1988	270,991
1989	139,670
1990	131,214
1991	171,377
1992	190,000
	903,252

12. Related party transactions

In addition to the rental of the NAC complex, provided free of charge, the Corporation receives audit services without charge from the Office of the Auditor General of Canada.

During the year, in the normal course of business, the Corporation incurred expenses totalling $758,735 (1986—$640,007) for utility, ground maintenance, snow removal and telephone services provided by other government departments and agencies.

13. Comparative figures

Certain figures for the year ended August 31, 1986 have been reclassified to conform to the presentation adopted for the year ended August 31, 1987.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

SCHEDULE OF REVENUE AND EXPENSES—PERFORMING ARTS PROGRAMMES FOR THE YEAR ENDED AUGUST 31, 1987

SCHEDULE 1

	Dance and Variety		Music		Theatre		Total	
	1987	1986	1987	1986	1987	1986	1987	1986
	$	$	$	$	$	$	$	$
Revenue								
Box office	4,080,583	4,384,415	1,511,782	1,354,161	1,943,172	1,718,530	7,535,537	7,457,106
Broadcasts			282,520	223,807			282,520	223,807
Tours			176,530	378,308	3,202	64,725	179,732	443,033
Sponsorships			124,500	110,941			124,500	110,941
Co-productions					110,000	80,628	110,000	80,628
Other	36,419	30,116	133,714	118,665	60,063	45,469	230,196	194,250
	4,117,002	4,414,531	2,229,046	2,185,882	2,116,437	1,909,352	8,462,485	8,509,765
Expenses								
Performers	2,911,278	3,501,815	4,022,875	3,740,494	1,199,263	1,033,397	8,133,416	8,275,706
Technical services	710,010	629,695	254,137	309,784	1,365,275	1,224,839	2,329,422	2,164,318
Administration	376,199	367,214	546,514	459,493	642,352	597,783	1,565,065	1,424,490
Advertising	583,694	450,448	492,585	477,186	486,047	478,933	1,562,326	1,406,567
Wardrobe					239,564	206,777	239,564	206,777
Other artistic services			63,433	26,178	282,218	286,860	345,651	313,038
Other production expenses	323,767	205,797	159,759	211,127	243,618	258,884	727,144	675,808
	4,904,948	5,154,969	5,539,303	5,224,262	4,458,337	4,087,473	14,902,588	14,466,704
Excess of expenses over revenue	787,946	740,438	3,310,257	3,038,380	2,341,900	2,178,121	6,440,103	5,956,939

SCHEDULE OF REVENUE AND EXPENSES—COMMERCIAL SERVICES FOR THE YEAR ENDED AUGUST 31, 1987

SCHEDULE 2

	1987	1986
	$	$
Revenue		
Restaurants (Schedule 3)	4,687,185	3,479,382
Garage (Schedule 4)	1,771,467	1,524,608
Boutique (Schedule 5)	166,777	147,493
	6,625,429	5,151,483
Expenses		
Restaurants (Schedule 3)	4,315,031	3,295,768
Garage (Schedule 4)	471,543	450,341
Boutique (Schedule 5)	179,726	155,450
	4,966,300	3,901,559
Excess of revenue over expenses	1,659,129	1,249,924

NATIONAL ARTS CENTRE CORPORATION—*Continued*

SCHEDULE OF REVENUE AND EXPENSES—RESTAURANTS
FOR THE YEAR ENDED AUGUST 31, 1987

SCHEDULE 3

	1987			1986		
	Food	Beverage	Total	Food	Beverage	Total
	$	$	$	$	$	$
Sales						
Le Café	1,346,324	638,596	1,984,920	1,210,974	593,925	1,804,899
Catering	1,003,536	470,005	1,473,541	743,897	370,054	1,113,951
Bars		431,704	431,704		368,702	368,702
External Affairs	110,945		110,945			
Green Room	120,510		120,510	60,497		60,497
Total sales	2,581,315	1,540,305	4,121,620	2,015,368	1,332,681	3,348,049
Cost of Sales						
Cost of goods consumed	1,039,778	506,654	1,546,432	786,132	415,322	1,201,454
Less cost of employee meals	(25,731)		(25,731)	(28,351)		(28,351)
Net cost of sales	1,014,047	506,654	1,520,701	757,781	415,322	1,173,103
Gross profit	1,567,268	1,033,651	2,600,919	1,257,587	917,359	2,174,946
Other revenue						
Recovery of Costs—Catering and External Affairs			474,478			104,282
Other			91,087			27,051
Total other revenue			565,565			131,333
Total gross profit and other revenue			3,166,484			2,306,279
Operating and administrative expenses						
Salaries, wages and employee benefits			1,970,579			1,426,452
Supplies and equipment rental			384,321			320,745
Professional services			92,233			12,393
Advertising and promotion			90,080			84,582
Depreciation and amortization			77,613			68,968
Repairs and maintenance			58,365			98,217
Music and entertainment			32,702			30,526
Other			88,437			80,782
Total expenses			2,794,330			2,122,665
Excess of revenue over expenses			372,154			183,614

SCHEDULE OF REVENUE AND EXPENSES—GARAGE
FOR THE YEAR ENDED AUGUST 31, 1987

SCHEDULE 4

	1987	1986
	$	$
Revenue		
Parking	1,771,467	1,524,608
Expenses		
Salaries, wages and employee benefits	399,081	392,632
Supplies	22,548	22,923
Repairs and maintenance	20,953	14,692
Depreciation and amortization	16,375	9,652
Other	12,586	10,442
	471,543	450,341
Excess of revenue over expenses	1,299,924	1,074,267

SCHEDULE OF REVENUE AND EXPENSES—BOUTIQUE
FOR THE YEAR ENDED AUGUST 31, 1987

SCHEDULE 5

	1987	1986
	$	$
Revenue		
Sales	166,777	147,493
Expenses		
Cost of goods sold	103,445	85,047
Gross margin	63,332	62,446
General and administration		
Salaries, wages and employee benefits	62,586	53,503
Advertising and display	2,774	4,306
Amortization	2,677	2,677
Other	8,244	9,917
	76,281	70,403
Total expenses	179,726	155,450
Excess of expenses over revenue	12,949	7,957

NATIONAL ARTS CENTRE CORPORATION—*Concluded*

SCHEDULE OF REVENUE AND EXPENSES— PROGRAMME SUPPORT SERVICES FOR THE YEAR ENDED AUGUST 31, 1987 SCHEDULE 6

	1987	1986
	$	$
Revenue		
House program advertising	277,677	214,911
Box Office service charges	67,216	27,091
Other	120,624	298,054
	465,517	540,056
Expenses		
Salaries, wages and employee benefits	1,857,730	1,806,166
Commissions and service charges	415,597	411,724
Advertising and promotion	388,233	367,674
Warehouse rent	159,368	147,040
Office expenses	106,135	126,246
Professional services and expenses	105,417	36,502
Other	88,860	84,771
	3,121,340	2,980,123
Excess of expenses over revenue	2,655,823	2,440,067

SCHEDULE OF EXPENSES— OPERATION OF THE BUILDINGS FOR THE YEAR ENDED AUGUST 31, 1987 SCHEDULE 7

	1987	1986
	$	$
Salaries, wages and employee benefits	1,835,613	1,803,038
Utilities	993,616	958,666
Repairs and maintenance to buildings and equipment	818,586	790,054
Depreciation and amortization	726,399	606,117
Professional services and expenses	105,461	85,772
Furniture and equipment	97,507	66,674
Other	56,594	64,138
	4,633,776	4,374,459

SCHEDULE OF EXPENSES— ADMINISTRATIVE SERVICES FOR THE YEAR ENDED AUGUST 31, 1987 SCHEDULE 8

	1987	1986
	$	$
Salaries, wages and employee benefits	1,985,743	2,047,695
Office expenses	163,055	159,660
Office rent	128,407	156,784
Insurance	122,061	89,338
Telecommunications	112,692	131,007
Professional services and expenses	95,330	96,381
Repairs and maintenance	73,726	60,699
Travel and duty entertainment	41,392	52,902
Other	108,848	110,715
	2,831,254	2,905,181

SUMMARY PAGE

NATIONAL CAPITAL COMMISSION

MANDATE

To prepare plans for and assist in the development, conservation and improvement of the National Capital Region. In 1987-88, the Commission became responsible for the management and maintenance of the Official Residences located in the National Capital Region.

BACKGROUND

Funding from Canada to the Commission is usually budgetary funding. The Commission's own revenues meet about 16 per cent of its operating expenses.

CORPORATION DATA

HEAD OFFICE	161 Laurier Avenue West Ottawa, Ontario K1P 6J6
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1958; by the *National Capital Act* (R.S.C. 1985, c. N-4). Canada has owned this corporation since 1899 with the creation then of the Ottawa Improvement Commission (1899-1927), succeeded by the Federal District Commission (1927-1958).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Jean Pigott
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87 (restated)	1985-86	1984-85 (restated)
At the end of the period				
Total Assets	319.7	298.3	306.5	332.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	26.3
Equity of Canada	285.8	269.4	284.4	281.4
Cash from Canada in the period				
— budgetary	103.0	59.0*	73.4*	97.1
— non-budgetary	nil	nil	(26.3)	(4.8)

* Net of sales proceeds and surplus (in 1986-87, $3.5 million; in 1985-86, $7.6 million) which were paid to Canada.

NATIONAL CAPITAL COMMISSION

MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the National Capital Commission are the responsibility of management and have been approved by members of the Commission. The financial statements have been prepared by management in accordance with generally accepted accounting principles. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that assets are safeguarded and controlled and that transactions are in accordance with Part XII of the Financial Administration Act and regulations as well as the National Capital Act and By-Laws of the Commission. Internal audits are conducted to assess these systems and practices.

The members of the Commission carry out their responsibilities for the financial statements principally through an Audit Committee which consists of members of the Commission only. The Audit Committee meets periodically with management as well as with the internal and external auditors to discuss the results of audit examinations with respect to the adequacy of internal accounting controls and to review and discuss financial reporting matters. The external and internal auditors have full access to the Audit Committee, with and without management being present.

The Commission's external auditor, the Auditor General of Canada, has examined the financial statements. He submits his report to the Minister of Public Works who is responsible for the National Capital Commission.

Jean E. Pigott
Chairman

John T. Denis
Chief Financial Officer

AUDITOR'S REPORT

THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of the National Capital Commission as at March 31, 1988 and the statements of operations, equity and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1988 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the National Capital Act, and by-laws of the Commission.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 10, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Current		
Cash and short-term deposits	1,570	11,084
Accounts receivable		
Due from Canada	16,421	
Federal government departments and agencies	577	780
Tenants and others	1,444	1,196
Operating supplies, small tools and nursery stock	817	660
Prepaid expenses	2,102	1,874
	22,931	15,594
Land, buildings and equipment (Note 3)	296,799	282,689
	319,730	298,283

LIABILITIES	1988	1987
Current		
Accounts payable and accrued liabilities	25,227	20,542
Holdbacks and deposits from contractors and others	2,208	1,876
	27,435	22,418
Long-term		
Accrued employee termination benefits	5,630	5,197
Unsettled expropriations of property	842	1,230
	6,472	6,427
EQUITY		
Equity of Canada	285,823	269,438
	319,730	298,283

Approved by the Commission:

JEAN E. PIGOTT
Chairman

JOHN McINTOSH
Commissioner

NATIONAL CAPITAL COMMISSION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Expenses (Note 4)		
Planning and development	18,047	13,173
Real asset management	51,077	49,461
Public activities	15,761	11,915
Administration	17,472	15,255
	102,357	89,804
Revenues		
Property	10,628	9,690
Interest	795	1,178
Net gain on disposal of land, buildings and equipment	1,726	3,136
Other	2,585	1,863
	15,734	15,867
Net cost of operations	86,623	73,937
Parliamentary appropriations	103,008	62,445
Less: appropriations used to acquire land, buildings and equipment	24,656	15,131
	78,352	47,314
Excess of net cost of operations over parliamentary appropriations	8,271	26,623

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Balance at beginning of year as previously reported	267,063	284,430
Adjustment to grants in lieu of taxes (Note 7(b)(iii)	2,375	
Balance as restated	269,438	284,430
Excess of net cost of operations over parliamentary appropriations	(8,271)	(26,623)
Appropriations to acquire land, buildings and equipment	24,656	15,131
Payments to Canada		(3,500)
Balance at end of year	285,823	269,438

STATEMENT OF CHANGES IN CASH RESOURCES
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Operating activities		
Excess of net cost of operations over parliamentary appropriations	(8,271)	(26,623)
Items not involving cash		
Depreciation	9,718	10,549
Net gains on disposal of land, buildings and equipment	(1,726)	(3,136)
Increase in accrued employee benefits	433	701
Decrease in long-term portion of unsettled expropriations	(388)	
	(234)	(18,509)
Net change in non cash working capital balances related to operations	(11,834)	6,573
Cash used in operating activities	(12,068)	(11,936)
Investing activities		
Acquisition of land, buildings and equipment	(24,656)	(15,131)
Proceeds on disposal of land, buildings and equipment	2,554	3,311
Cash used in investing activities	(22,102)	(11,820)
Cash required before financing	(34,170)	(23,756)
Financing activities		
Parliamentary appropriations to acquire land, buildings and equipment	24,656	15,131
Payment of funds to Canada		(3,500)
Cash provided by financing activities	24,656	11,631
Decrease in cash	(9,514)	(12,125)
Cash and short-term deposits at beginning of year	11,084	23,209
Cash and short-term deposits at end of year	1,570	11,084

NATIONAL CAPITAL COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and objectives

The National Capital Commission was established by the National Capital Act, 1958. The Commission is a Crown Corporation without share capital named in Schedule C, Part I to the Financial Administration Act and is an agent corporation. The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance. The Commission is also responsible for the management and maintenance of the Official Residences located in the National Capital Region.

2. Significant accounting policies

(a) Land, buildings and equipment

Land, buildings and equipment are generally recorded at historical cost. Property acquired at nominal cost or by donation is recorded at market value at time of acquisition except for properties of historical significance whose market value cannot be reasonably determined. These are recorded at nominal value. Property acquired by exchange is recorded at the carrying value of the assets disposed of in the transaction.

(b) Depreciation

Depreciation of assets is charged to operations in equal annual amounts based on the cost of the assets, their estimated useful life and their final salvage value. Useful life of assets is estimated as follows:

Buildings	20 years
Roads and bridges	25 years
Park landscaping and improvement	25 years
Festival equipment	5 years
Equipment	7 to 15 years
Vehicles	4 to 7 years
Equipment and vehicle attachments	10 years

(c) Operating supplies, small tools and nursery stock

Operating supplies and small tools are carried at cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, balling and packaging expenses.

(d) Pension plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are made by both the employees and the Commission on an equal basis. These contributions represent the total pension obligations of the Commission and are recognized in the accounts on a current basis.

(e) Employee termination benefits

Severance pay generally accrues to employees over their service period, and is payable on their separation or retirement. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Land, buildings and equipment

	1988			1987
	Historical cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land and Buildings				
Greenbelt	55,604	16,201	39,403	39,068
Parkways	86,100	34,585	51,515	41,423
Parks	47,877	15,324	32,553	32,483
Bridges and approaches	27,180	13,179	14,001	13,795
Historical sites	17,223	8,635	8,588	8,124
Recreational facilities	15,492	6,539	8,953	9,043
Rental properties	140,249	12,998	127,251	128,056
Unsettled expropriations	1,230		1,230	1,300
Administrative and service buildings	12,912	6,258	6,654	5,122
	403,867	113,719	290,148	278,414
Less: provision for transfers*	1,838		1,838	2,045
	402,029	113,719	288,310	276,369
Equipment				
Equipment	4,948	2,256	2,692	1,423
Furniture	8,786	5,685	3,101	3,203
Vehicles	3,818	1,572	2,246	1,184
Antiques and works of art	834	384	450	510
	18,386	9,897	8,489	6,320
	420,415	123,616	296,799	282,689

* Provision for transfers pertains to property to be transferred in accordance with agreements with the Province of Quebec. This includes lands to be given free of charge for approaches to the MacDonald-Cartier Bridge, and for the transfer for $1 of lands to be used as a right-of-way for Highway 550.

4. Summary of expenses by major classification

	1988	1987
	(in thousands of dollars)	
Payroll and related costs	38,677	37,801
Goods and services	29,032	24,249
Grants in lieu of taxes	11,380	10,632
Other contributions	13,550	6,573
Depreciation	9,718	10,549
	102,357	89,804

5. Major commitments

(a) The Commission is committed to make contributions to other levels of government and other authorities as follows:

(i) Province of Quebec, one-half of the cost of the work of a road network within the Quebec portion of the National Capital Region. The Commission's remaining commitment to be paid over the next several years is estimated at $90 million. However, a recent Treasury Board of Canada decision directed that total Commission expenditures for the Quebec road network be limited to $131.7 million pending Cabinet consideration of the program. As of March 31, 1988, payments have totalled $125.9 million.

NATIONAL CAPITAL COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

(ii) The Outaouais Regional Community Transit Commission and the Ottawa-Carleton Regional Transit Commission, a total of $1.2 million by December 31, 1988 to assist in the provision of interprovincial transit service in the National Capital Region.

(iii) The Canada Museums Construction Corporation Inc., 65% of the cost of landscaping sites for two new museums in the National Capital Region. The Commission's remaining commitment is $3.2 million.

(b) The Province of Quebec has expropriated certain lands at Laurier Park on behalf of the Commission. An amount of $1.25 million will be payable in exchange for appropriate title documents.

(c) The Commission has entered into agreements for computing services and leases of equipment and office space. Annual payments under these agreements are approximately as follows:

	(in thousands of dollars)
1988-89	2,840
1989-90	2,911
1990-91	2,977
1991-92	2,219
	10,947

6. Contingencies

(a) Claims

Claims and potential claims have or may be made against the Commission totalling approximately $31.1 million for alleged damages and other matters. The final outcome of these claims is not determinable and accordingly these items are not reflected in the accounts. However, in the opinion of management, the position of the Commission is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

(b) Agreement with the province of Ontario

In 1961, the Commission entered into an agreement whereby the Province of Ontario established and maintains 2,654 hectares (6,557 acres) of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenues, or the Province will pay the Commission the excess of revenues over expenses. At March 31, 1987, cumulative expenditures exceeded cumulative receipts by $1.0 million, and are not reflected in the accounts of the Commission.

7. Related party transactions

(a) Transfer of official residences

On January 14, 1988, the Governor in Council approved the transfer to the National Capital Commission of the powers, duties and responsibilities of Public Works Canada under the Official Residences Act. The Governor in Council also approved the acquisition by the Commission at no cost the lands described in the Official Residences Act together with the buildings located thereon, the Rideau Hall Complex, the Canada Guest House and all moveable property located in or on these properties. These properties are recorded at nominal value in the accounts of the Commission as they are properties of historical significance whose market value cannot be reasonably determined.

(b) Transfer of other properties

(i) The Commission has permitted Canada Museums Construction Corporation Inc. to undertake major construction projects on certain Commission lands. Although the Commission is not responsible for funding and managing these projects, or reporting their costs, it may have title to the construction works. However, in keeping with the intent of these projects, the Commission is not claiming ownership of the work in progress or the completed buildings. Accordingly, the value of the construction costs is not included in the records of the Commission or in its financial statements.

(ii) The Commission is in the process of transferring the lands in question to Public Works Canada. The estimated carrying value of these lands is $11.8 million. The financial statements of the Commission as at March 31, 1988 do not include this pending transaction because the authority necessary to effect the transfer has not yet been obtained.

(iii) A liability for municipal grants in lieu of taxes of $5.0 million is outstanding on the lands and buildings in question. It is the intent that Public Works Canada which will be the eventual owner of these lands and buildings will pay the grants outstanding. Therefore the Commission has not recorded the liability nor the expense in its accounts. However, last year a liability and corresponding expense were recorded in the accounts of the Commission. In the current year, an adjustment has been made to eliminate this liability and expense, and the 1986-87 financial statements have been restated to reflect this adjustment. This has the effect of decreasing 1986-87 grants in lieu of taxes expense and increasing equity as at April 1, 1987 by $2.4 million.

(c) Agent for property sales

Public Works Canada acts as an agent for the Commission with respect to the sale of properties which are surplus to the Commission's needs. Fees charged are based on standard rates set by Public Works Canada.

(d) Service agreement

The Commission has entered into an agreement with Public Works Canada whereby the latter will, with respect to the Official Residences, provide certain property services at rates established with the Commission and approved by the Treasury Board of Canada.

8. Receivable from the Federal Government

The Commission relies on parliamentary appropriations to fund its operations. For the 1987-88 fiscal year, appropriations amounted to $103.0 million ($62.4 million in 1986-87) of which $86.6 million was received in the 1987-88 fiscal year and $16.4 million was received in the 1988-89 fiscal year.

9. Comparative figures

Certain comparative figures have been reclassified to conform to the current presentation.

SUMMARY PAGE

NORTHERN CANADA POWER COMMISSION

MANDATE

To plan, construct and operate, on a self-sustaining basis, public utilities in the Northwest Territories and, subject to approval of the Governor in Council, elsewhere in Canada.

BACKGROUND

Since incorporation in 1948, NCPC has acquired or installed power generation and distribution facilities in Yukon and the Northwest Territories. The present government decided to transfer control of the Commission's operations to the governments of the Territories. To this end, with the authority of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act* (S.C. 1987, C. 9), the assets and operations of the Commission in Yukon were sold on March 31, 1987 to the Yukon Power Corporation, a subsidiary of the Yukon Development Corporation, a corporation created by an ordinance of the Yukon Territorial Government. Finally, the corporation was sold to the Northwest Territorial Government, effective May 5, 1988, under the authority of the *Northern Canada Power Commission (Share Issuance and Sale Authorization) Act* (S.C. 1988, c. 12).

CORPORATION DATA

STATUS	— Schedule III, Part I and an agent of Her Majesty until May 5, 1988.
YEAR AND MEANS OF INCORPORATION	1948; by the *Northwest Territories Power Commission Act*; amended as *Northern Canada Power Commission Act* (R.S.C. 1985, c. N-24).
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85 (restated)
At the end of the year				
Total Assets	138.0	142.9	268.7	271.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	96.2	103.3	236.9	241.0
Equity of Canada	27.5	24.9	9.5	14.8
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	11.6	3.9	5.0

NORTHERN CANADA POWER COMMISSION

REPORT OF MANAGEMENT'S ACCOUNTABILITY

THE HONOURABLE BILL MCKNIGHT, P.C., M.P.,
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

The accompanying financial statements were prepared by management in conformity with generally accepted accounting principles appropriate in the circumstances.

The Commission maintains internal financial and management systems and practices which are designed to provide reasonable assurance that reliable financial and non-financial information is available on a timely basis, that assets are acquired economically, are used to further the Commission's aims, and are protected from loss or unauthorized use and that the Commission acts in accordance with the laws of Canada. The Commission's management recognizes its responsibility for conducting the Commission's affairs in accordance with the requirements of applicable laws and principles, and for maintaining standards of conduct that are appropriate to an agent of the Crown. An internal auditor reviews the operation of financial and management systems to promote compliance and to identify changing requirements or needed improvements.

The Auditor General of Canada annually provides an independent, objective audit for the purpose of expressing his opinion on the financial statements. He also considers whether the transactions that come to his notice in the course of this audit are, in all significant respects, in accordance with the specified legislation.

J. W. BEAVER
Chairman and Chief Executive Officer

R. A. PHILLIPS
Comptroller

AUDITOR'S REPORT

TO THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1988 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Northern Canada Power Commission Act, and the by-laws of the Commission.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Property and equipment		
In service (Note 3)	97,528	99,599
Projects under construction	678	10
	98,206	99,609
Current		
Cash and term deposits	14,152	15,877
Accounts receivable		
Utilities	10,858	13,673
Other	1,020	1,008
Inventories		
Fuel and lubricants	10,841	10,095
Other supplies	2,904	2,657
	39,775	43,310
	137,981	142,919

LIABILITIES	1988	1987
Long-term		
Loans from Canada (Notes 1(c) and 4)	96,129	96,129
Deferred credit		
Contributions in aid of construction	3,842	4,065
Current		
Due to Canada		
Current portion of long-term loans (Note 4)		7,130
Accounts payable	7,739	7,355
Employee leave and termination benefits	2,629	3,098
Contractors' holdbacks	143	196
	10,511	17,779
	110,482	117,973
EQUITY OF CANADA		
Contributed surplus—Divestiture of operations (Note 1(a))	1,382	1,319
Contingency reserve (Note 5)	10,000	10,000
Retained earnings	16,117	13,627
	27,499	24,946
	137,981	142,919

Approved by the Commission:

J. W. BEAVER
Chairman and Chief Executive Officer

L. A. CARRIER
Member

NORTHERN CANADA POWER COMMISSION—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Operating activities		
Reported net income (loss)	3,043	(1,285)
Items not requiring an outlay of cash		
Depreciation	8,539	11,577
Overdue interest		5,469
Extraordinary item		(1,319)
Decrease in trade balances	2,665	701
(Increase) decrease in inventories	(993)	1,454
Funds provided by operating activities	13,254	16,597
Investing activities		
Expenditures for property and equipment	(7,424)	(13,013)
Proceeds on disposal of property and equipment	65	63
Net funds used in investing activities	(7,359)	(12,950)
Financing activities		
Long-term loan retirement	(7,130)	(17,088)
Distribution of retained earnings	(490)	
Long-term loans from Canada		11,600
Net funds used in financing activities	(7,620)	(5,488)
Non-cash activities related to the devolution of operations in the Yukon Territory		
Disposal of assets		95,000
Reduction of long-term loans		(95,000)
Net non-cash activities		
Net decrease in funds	1,725	1,841
Funds at beginning of the year (cash and term deposits)	15,877	17,718
Funds at end of the year	14,152	15,877

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
Revenues		
Sale of power	67,928	90,776
Sale of heat	6,208	6,840
Other	1,388	1,597
	75,524	99,213
Expenses		
Operations and maintenance	51,022	61,416
Depreciation	8,539	11,577
Engineering and general administration (Note 6)	5,523	6,303
	65,084	79,296
Income from operations	10,440	19,917
Interest (Note 7)	7,397	22,521
Income (loss) before extraordinary item	3,043	(2,604)
Extraordinary item—Divestiture of assets in Yukon Territory and Field, B.C. (Note 1)		1,319
Net income (loss) for the year	3,043	(1,285)

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988	1987
At beginning of the year	13,627	3,904
Net income (loss) for the year	3,043	(1,285)
	16,670	2,619
Distribution of retained earnings (Note 1(b))	(490)	
Transfer to contributed surplus—Divestiture of operations (Note 1(b))	(63)	(1,319)
Deficit related to Yukon operations written off		16,692
Transfer to contingency reserve		(4,365)
At end of the year	16,117	13,627

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. The Commission

The Northern Canada Power Commission is a Crown corporation named in Schedule C, Part I, to the Financial Administration Act and operates under the Northern Canada Power Commission Act. The Commission is exempt from income tax.

The objective of the Commission is to provide utility services on a self-sustaining basis in the Northwest Territories and, with the approval of the Governor in Council, elsewhere in Canada.

Devolution

On November 5, 1985, the Minister of Indian Affairs and Northern Development agreed to a Memorandum of Understanding with the territorial ministers representing the Governments of the Northwest Territories and the Yukon Territory, to transfer Northern Canada Power Commission to the territorial governments.

(a) Yukon Territory

Under the provisions of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act, the Commission's business operations related to the Yukon Territory were transferred on March 31, 1987. The application of the financial terms of the Act created an extraordinary gain of $1,382,000 which was credited to contributed surplus.

(b) Field, B.C.

Order in Council PC 1987-7/955 of May 7, 1987 authorized the Commission to sell the property and equipment in service of Field, B.C. rate zone. The net book value of these assets was written down by $63,000 and charged against contributed surplus at March 31, 1987 to reflect the selling price of $61,000. The retained earnings of $490,000, net of the capital loss of $63,000, was distributed to Canada on March 31, 1988.

(c) Northwest Territories

The Northern Canada Power Commission (Share Issuance and Sale Authorization) Act, assented to on April 27, 1988, provided for the conversion of the total long-term loans of $96,129,000 due to Canada as at March 31, 1988 into shares and a promissory note as follows:

	(in thousands of dollars)
Shares	43,129
Promissory Note	53,000
	96,129

NORTHERN CANADA POWER COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

The promissory note is payable to Canada on April 30, 1998, with interest at the rate of 11% per annum. Further, the Act provides for Canada to sell the shares and assign the promissory note to the Government of the Northwest Territories for a purchase consideration of $53,000,000. These transactions were completed pursuant to the Acquisition Agreement signed on May 5, 1988.

The Act also repealed the Northern Canada Power Commission Act and authorized the Commission to continue its operations as a corporation governed by the laws of the Northwest Territories.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year. A summary of the significant accounting policies of the Commission is as follows:

Property and equipment

Property and equipment, including that donated to the Commission by Canada and others, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct costs of goods and services, capital project costs include interest at prevailing rates on loan funds used to finance construction during the construction period and a share of engineering and general administration expense which is directly attributable to the projects.

For normal retirements, the cost of property and equipment retired less disposal proceeds is charged or credited to accumulated depreciation with no gain or loss being reflected in operations. Gains or losses on disposal of property and equipment resulting from exceptional circumstances are reflected in the results of operations for the year.

Depreciation

Depreciation of property and equipment, financed by loans from Canada, and in service prior to March 31, 1977, excluding the Head Office building, is calculated as an amount equivalent to the principal portion of the repayment of the associated loan. The loans are being repaid by the annuity method over the estimated economic life of the assets. Property and equipment, financed by loans from Canada and in service subsequent to March 31, 1977, the Head Office building, property and equipment purchased from internally generated funds, and donated plants and extensions, are depreciated on the straight-line method.

Depreciation rates for the various classes of assets are based on their estimated economic lives, which for the principal classes of assets are:

Hydroelectric plants	30 - 50 years
Diesel engines and associated equipment	10 - 15 years
Fuel storage equipment	20 years
Buildings	20 - 30 years
Heating systems	20 years
Transmission and distribution systems	20 - 30 years
Office and general equipment	5 - 15 years
Motor vehicles	4 years

Deferred credit

Deferred credit represents contributions from Canada and others to aid the construction and acquisition of property and equipment, and is amortized over the estimated economic lives of the respective donated property and equipment.

Inventories

Inventories are valued at average cost. Provision is made for any decline in value of slow-moving inventory.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Commission. These contributions represent the total liability of the Commission and are recognized in the accounts on a current basis.

Grants in lieu of taxes

Grants in lieu of taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada.

3. Property and equipment in service

	1988	1987
	(in thousands of dollars)	
Electric power plants	129,029	124,883
Transmission and distribution systems	26,585	25,832
Other utilities	3,029	3,687
Staff accommodation	3,388	3,430
Warehouses, motor vehicles and general facilities	8,325	7,415
	170,356	165,247
Less: accumulated depreciation	72,828	65,648
	97,528	99,599

4. Loans from Canada

The Commission receives funds for capital expenditures by way of interest-bearing loans from Canada. Interest at prevailing rates is accrued during the course of construction of a project and added to the amount borrowed. The toal loan, including accrued interest is repaid on terms and conditions as approved by Governor in Council. As described in Note 1(c), the Northern Canada Power Commission (Share Issuance and Sale Authorization) Act has authorized the conversion of the loans due to Canada into shares and a promissory note.

At March 31, 1988, loans carried interest at rates ranging from 4.125% to 15.625% with a weighted average interest rate of 9.262% (1987—9.234%).

5. Contingency reserve

Order in Council PC 1980-1989 of July 24, 1980, authorized the Commission to establish a contingency reserve which is not to exceed $10 million. The contingency reserve is non-funded.

6. Engineering and general administration expense

Engineering and general administration expense is net of $517,000 (1987—$344,000) allocated to capital projects.

7. Interest

	1988	1987
	(in thousands of dollars)	
Interest on long-term loans from Canada	9,530	25,057
Income from term deposits and receivables	2,133	2,536
	7,397	22,521

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

8. Commitments

At March 31, 1988, the estimated committed cost to complete capital projects is approximately $21,069,000 (1987—$797,000).

9. Related party transactions

In addition to the transactions described in Notes 1, 4 and 7, the Commission has significant transactions with the Government of Canada and its agencies, as well as with territorial and municipal governments of the Northwest Territories. These transactions and resulting balances comprise:

	1988	1987
	(in thousands of dollars)	
Sale of power and heat	37,653	43,869
Purchase of fuel	9,541	9,088
Contributions to the Public Service Superannuation Plan	677	742
Treasury bills and accrued interest	14,749	14,494
Accounts receivable	6,004	7,338
Accounts payable	1,854	1,959
Transfer of Yukon liabilities	1,071	
Distribution of retained earnings	490	

Furthermore, the Commission receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice of Canada.

SUMMARY PAGE

PACIFIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer, in the interests of safety, an efficient pilotage service within designated waters in and around British Columbia.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	300-1199 West Hastings Street Vancouver, British Columbia V6E 4G9
STATUS	— Schedule III, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Robert J. Smith
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	1984
At the end of the year				
Total Assets	4.5	4.4	5.0	4.4
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	negl.	negl.	0.1	0.1
Equity of Canada	2.6	2.6	2.8	2.6
Cash from Canada for the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

PACIFIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Pacific Pilotage Authority as at December 31, 1987 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 5, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Cash and short-term deposits	1,102	1,289
Accounts receivable	2,536	2,233
Prepaid expenses	33	25
	3,671	3,547
Property and equipment (Note 3)	827	840
	4,498	4,387

LIABILITIES	1987	1986
Current		
Accounts payable and accrued liabilities	1,541	1,321
Long-term		
Accrued employee termination benefits	338	427
Obligations under capital lease		30
	338	457
	1,879	1,778
EQUITY OF CANADA		
Contributed capital	806	806
Retained earnings	1,813	1,803
	2,619	2,609
	4,498	4,387

Approved by the Authority:

R. SMITH
Chairman

M. FELLIS
Member

PACIFIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Revenues		
Pilotage charges	26,161	23,187
Interest and other income	120	134
	26,281	23,321
Expenses		
Contract pilots' fees	18,629	16,300
Operating costs of pilot boats	2,626	2,454
Transportation and travel	2,368	2,193
Staff salaries and benefits	1,070	1,080
Pilots' salaries and benefits	716	711
Professional and special services	167	158
Rentals	158	160
Computer software costs	138	109
Utilities, materials and supplies	135	86
Depreciation	133	169
Communications	99	94
Repairs and maintenance	17	20
Other	15	7
	26,271	23,541
Net income (loss) for the year	10	(220)

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Appropriated		
Balance at beginning and end of the year	500	500
Unappropriated		
Balance at beginning of the year	1,303	1,523
Net income (loss) for the year	10	(220)
Balance at end of the year	1,313	1,303
	1,813	1,803

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Operating activities		
Net income (loss) for the year	10	(220)
Items not affecting cash		
Depreciation	133	169
Loss on sale of property and equipment	10	
Employee termination benefits	(89)	(16)
Change in operating components of working capital	(91)	(34)
Cash required for operating activities	(27)	(101)
Investing activities		
Proceeds from disposal of equipment	9	
Additions to property and equipment	(139)	(82)
Financing activities		
Decrease in long-term obligations under capital lease	(30)	(27)
Decrease in cash	(187)	(210)
Cash and short-term deposits at beginning of the year	1,289	1,499
Cash and short-term deposits at end of the year	1,102	1,289

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. Nature of activities

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local association of licensed pilots.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Capital leases

Under the terms of certain lease agreements the Authority assumes the rights and obligations of ownership. These leases are treated as capital leases. An asset and an obligation are recorded at an amount equal to the market value of the asset at the beginning of the lease. The obligation is reduced each year by the principal portion of the lease payments and the interest portion is charged to expense.

Depreciation

Depreciation of property and equipment is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Equipment	5 and 10 years
Leasehold improvements	15 years

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Contributed capital

Amounts representing the values assigned to property and equipment transferred from Canada in 1972 and the cost of any property and equipment financed from parliamentary appropriations are shown as contributed capital.

Retained earnings

Amounts are appropriated from time to time by the Authority to provide for extraordinary costs arising from renewal or acquisition of fixed assets and for contingencies.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

PACIFIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

3. Property and equipment

	1987	1986
	(in thousands of dollars)	
Buildings	40	40
Pilot boats	1,142	1,142
Equipment	907	800
Leasehold improvements	34	31
	2,123	2,013
Accumulated depreciation	1,296	1,173
	827	840

The above assets include a pilot boat under a capital lease at a total value of $276,000 (1986—$276,000) less accumulated depreciation of $207,000 (1986—$193,000). Following the final lease payment of $30,000 in April 1988 the Authority has the option to purchase this pilot boat for $1.

4. Commitments

The Authority has a long-term lease obligation for office accommodation aggregating $925,440 for the period to December 31, 1999 at a base annual rent of $77,120. The obligation also calls for pro-rata share of operating costs estimated at $43,000 for 1988.

The Authority has an operating lease agreement for the services of a manned pilot boat with a guaranteed annual rental of $58,000 to 1990, plus operating expenses. There is an option to purchase the boat, at any time, at a price to be determined when the option is exercised.

SUMMARY PAGE

PETRO-CANADA

MANDATE

To explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

BACKGROUND

Petro-Canada's growth was principally from its acquisition, in succession, of Atlantic Richfield, Pacific Petroleums, Petrofina, BP Canada and Gulf Canada rights and other assets but, as well, major new investments have been made by the corporation in conventional crude oil and gas exploration in Western Canada and in frontier drilling. It owns a significant share in the promising Hibernia and Terra Nova offshore fields and in the Syncrude tar-sands and Wolf Lake in situ oil sands projects.

CORPORATION DATA

HEAD OFFICE	150 - 6th Avenue, S.W. Calgary, Alberta T2P 3E3
STATUS	— Schedule III, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
YEAR AND MEANS OF INCORPORATION	1975; by the *Petro-Canada Act* (R.S.C. 1985, c. P-11).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Wilbert H. Hopper
AUDITOR	Arthur Andersen & Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	1984 (restated)
At the end of the year				
Total Assets	8,453	8,139	8,846	8,966
Obligations to the private sector	1,894	1,740	2,045	1,469
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	3,872	3,711	3,642	4,479
Cash from Canada in the year				
— budgetary	nil	nil	(50)*	nil
— non-budgetary	nil	nil	nil	425

* Dividend to Canada

PETRO-CANADA

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements have been prepared by management in accordance with generally accepted accounting principles appropriate in the circumstances. Management is responsible for the other information in the Annual Report, which is consistent, where applicable, with that contained in the financial statements. Management is also responsible for installing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced. The Corporation has an internal audit department whose functions include reviewing the system of internal control to ensure that it is adequate and functioning properly.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee of the Board, a majority of which is composed of directors who are not employees of the Corporation. The committee meets with management, the internal auditors and the external auditors to satisfy itself that responsibilities are properly discharged and to review the financial statements.

The external auditors conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board.

AUDITORS' REPORT

TO THE HONOURABLE MARCEL MASSE, P.C., M.P.
MINISTER
ENERGY, MINES AND RESOURCES CANADA
HOUSE OF COMMONS

We have examined the consolidated balance sheet of Petro-Canada (incorporated by Special Act of the Parliament of Canada) as at December 31, 1987 and the related consolidated statements of earnings, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change (with which we concur) in the method of accounting for pension plans as explained in Note 14 to the consolidated financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation and its consolidated wholly-owned subsidiaries that have come to our notice in the course of our examination of the consolidated financial statements of Petro-Canada were, in all significant respects, in accordance with the Financial Administration Act and the regulations thereto, the charter and by-laws of the Corporation and its consolidated wholly-owned subsidiaries and any directives given to the Corporation.

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
February 23, 1988

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1987
(in millions of dollars)

ASSETS	1987	1986
Current Assets		
Cash and short-term deposits	10	
Accounts receivable	892	874
Inventories (Note 2)	721	553
Income taxes recoverable	4	20
Deposits and prepaid expenses	53	35
	1,680	1,482
Investments (Note 3)	509	356
Property, Plant and Equipment, net (Note 4)	6,197	6,223
Deferred Charges (Note 5)	67	78
	8,453	8,139

LIABILITIES AND SHAREHOLDER'S EQUITY	1987	1986
Current Liabilities		
Short-term notes payable	313	
Accounts payable and accrued liabilities	864	933
Current portion of long-term debt	6	13
Outstanding cheques less cash		88
	1,183	1,034
Long-term Debt (Note 6)	744	805
Deferred Credits (Note 7)	190	198
Deferred Income Taxes	1,633	1,469
Redeemable Preferred Shares (Note 8)	831	922
Capital (Note 9)	4,161	4,161
Deficit	(289)	(450)
	3,872	3,711
	8,453	8,139

Approved on behalf of the Board:

W. H. HOPPER
Director

W. McBURNEY ELLIOTT
Director

PETRO-CANADA—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1987
(in millions of dollars)

	1987	1986
Revenue		
Operating	4,982	5,089
Investment and other income	97	83
	5,079	5,172
Expenses		
Crude oil and product purchases	2,214	2,405
Marketing, general and administrative	819	787
Producing and refining	727	576
Depreciation, depletion and amortization	412	394
Taxes other than income taxes (Note 10)	394	512
Interest on long-term debt	59	36
Other interest	14	31
	4,639	4,741
Earnings before Undernoted Items	440	431
Provision for Income Taxes (Note 11)		
Deferred	164	165
Current	63	84
	227	249
Net Earnings before Dividends on Redeemable Preferred Shares	213	182
Dividends on Redeemable Preferred Shares (Note 8)	41	59
Net Earnings after Dividends on Redeemable Preferred Shares	172	123

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1987
(in millions of dollars)

	1987	1986
Retained Earnings (Deficit) at Beginning of Year	(450)	(519)
Net earnings before dividends on redeemable preferred shares	213	182
Dividends on redeemable preferred shares	(41)	(59)
Exchange adjustment on redemption of redeemable preferred shares	(11)	(54)
Retained Earnings (Deficit) at End of Year	(289)	(450)

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987
(in millions of dollars)

	1987	1986
Internally Generated Cash		
Working capital provided from operations (Note 12)	784	728
Proceeds from sale of property, plant and equipment	46	59
Advances on future natural gas deliveries	(11)	(17)
Internally generated cash from operations	819	770
Decrease (increase) in operating working capital (Note 13)	(244)	406
	575	1,176
Investment Activities		
Expenditures on property, plant and equipment	488	614
Petroleum Incentive Program grants	(5)	(166)
Increase in investments, net	142	57
Increase in deferred charges, net	1	24
Acquisition of Gulf Canada Limited assets		301
	626	830
Financing Activities and Dividends		
Increase (decrease) in short-term notes payable, net	313	(532)
Redemption of redeemable preferred shares	(102)	(356)
Dividends on redeemable preferred shares	(41)	(59)
Reduction of long-term debt	(21)	(21)
Proceeds from issue of long-term debt		556
	149	(412)
Increase (Decrease) in Cash	98	(66)
Cash (Deficiency) at Beginning of Year	(88)	(22)
Cash and Short-Term Deposits (Deficiency) at End of Year	10	(88)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1987
(in millions of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada, an agent of Her Majesty in right of Canada, and of all subsidiary companies ("the Corporation") except Canertech Inc., which is excluded for the reason described in Note 3.

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired and is amortized over the life of these assets.

(b) Inventories

Inventories are stated at the lower of cost and net realizable value.

(c) Investments

The Corporation accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for on the cost method.

(d) Property, Plant and Equipment

The Corporation accounts for its investment in oil and gas properties on the full cost method whereby all costs relating to the exploration for and development of oil and gas reserves

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1987—*Continued*

are capitalized. Such costs include those related to lease acquisitions, geological and geophysical activities, lease rentals on non-producing properties, drilling both productive and non-productive wells and overhead related to exploration and development. Separate cost centres have been established for each country in which the Corporation has an interest in oil and gas properties. The Corporation applies a "ceiling test" to each of its producing oil and gas cost centres to ensure that such costs do not exceed the total of the estimated future net revenues from production of proven reserves, the unimpaired costs of certain projects in Canadian frontier areas and the unimpaired costs of unevaluated properties. The estimate of future net revenues is based upon prices and operating costs in effect at the balance sheet date. In addition a consolidated ceiling test provides for future administrative overhead, financing costs and income taxes.

Costs are accumulated separately for the Syncrude Project, producing in situ and other oil sands leases. Overburden removal costs relating to oil sands which will be mined in future years are deferred and are charged to earnings when the related oil sands are mined.

Substantially all of the Corporation's exploration and production activities are conducted jointly with others. Only the Corporation's proportionate interest in such activities is reflected in the financial statements.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

(e) Depreciation, Depletion and Amortization

Costs incurred in producing oil and gas cost centres, other than unimpaired costs of certain projects in Canadian frontier areas and of unevaluated properties, and costs incurred on the Syncrude Project and producing in situ oil sands leases are depreciated or depleted separately on the unit of production method based on estimated proven recoverable oil and gas reserves before royalties. For purposes of calculating depreciation and depletion, natural gas production and reserves are converted to equivalent units of crude oil based on the relative energy content of each commodity.

Costs incurred in non-producing oil and gas cost centres and other oil sands leases are subject to review for impairment. Any impairment is charged to earnings. When exploration proves to be successful, and economic viability has been established, the unimpaired balance is depleted on the unit of production method when production commences.

Depreciation of other plant and equipment is provided on either the unit of production method or the straight line method as appropriate. Straight line depreciation rates are based on the estimated service lives of the related assets.

(f) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming depreciation, exploration, development and other costs for income tax purposes which differ from the related amounts charged to earnings.

(g) Translation of Foreign Currency

Current assets, except inventories and prepaid expenses, current liabilities and long-term debt are translated at rates of exchange in effect at the balance sheet date. Long-term assets, inventories, prepaid expenses, deferred income taxes and redeemable preferred shares are translated at rates of exchange in effect at the respective transaction dates. Revenue and expense items are translated at the average rates of exchange in effect during the year, except for depreciation, depletion and amortization which reflect rates of exchange in effect when the assets were acquired.

The resulting exchange gains or losses are included in earnings, except for unrealized exchange gains or losses arising on translation of long-term debt, which are deferred and amortized over the remaining term of the debt.

Foreign operations are integrated with the Corporation's other activities and are translated in the manner described above.

2. Inventories

	1987	1986
Crude oil, refined products and merchandise	657	498
Materials and supplies	64	55
	721	553

3. Investments

	1987	1986
At equity		
Westcoast Transmission Company Limited	219	177
Petro-Canada Centre	188	84
Sedpex Inc.	38	31
Other	20	17
At cost		
Mortgages and other investments	44	47
	509	356

Westcoast Transmission Company Limited ("Westcoast")

At December 31, 1987 the Corporation held approximately 31% of the outstanding common shares of Westcoast with a quoted market value of $250 million (1986—$165 million).

Petro-Canada Centre

At December 31, 1987 the Corporation held 50% of a joint venture which owns Petro-Canada Centre, an office complex in Calgary. The Corporation has entered into a long-term lease for use of a portion of the complex and has guaranteed $133 million of long-term debt related to the facility.

Sedpex Inc.

At December 31, 1987 the Corporation held 50% of the outstanding common shares of Sedpex Inc., a company which owns a semi-submersible drilling vessel. This vessel is under lease to the Corporation.

Canertech Inc. ("Canertech")

The accounts of Canertech, a wholly-owned subsidiary company, have been excluded from consolidation because a formal plan exists to dispose of the investment in the subsidiary. In response to a directive by the Government of Canada, the Corporation incorporated Canertech in 1981 to develop alternate energy sources. At that time the Government indicated its intention of purchasing the Corporation's investment at cost and establishing Canertech as an independent Crown corporation. The Corporation is proceeding with the implementation of a Government directive to bring about the dissolution of Canertech. The Corporation's investment in Canertech is carried in the accounts at its original cost of one dollar.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Continued*

4. Property, Plant and Equipment

	1987			1986	Capital Expenditures	
	Cost	Accumulated Depreciation, Depletion and Amortization	Net	Net	1987	1986
Natural resources						
Oil and gas						
Canada	5,234	1,984	3,250	3,257	239	233
Foreign						
—Producing	64	45	19	25		1
—Non-producing	110	93	17	19	12	13
Oil sands						
Syncrude Project	709	132	577	554	44	48
Producing in situ	130	15	115	91	30	14
Other oil sands	207	207			5	6
Natural gas liquids	206	78	128	135	2	1
Other	111	82	29	29	4	
	6,771	2,636	4,135	4,110	336	316
Refined oil products	2,369	448	1,921	1,975	122	112
Other property, plant and equipment	275	134	141	138	25	20
	9,415	3,218	6,197	6,223	483	448

At December 31, 1987, $3,074 million (1986—$3,103 million) of Canada oil and gas net costs were subject to depreciation and depletion.

5. Deferred Charges

	1987	1986
At cost		
Oil sands overburden removal costs	40	43
Less portion related to oil sands to be mined within one year	16	11
	24	32
Deferred pension funding	13	
At amortized cost		
Deferred financing costs	14	16
Other	16	19
Translation adjustment on long-term debt		11
	67	78

6. Long-term Debt

	Maturity	1987	1986
In Canadian dollars			
8.25% unsecured notes	1993	11	14
Other			1
In United States dollars			
7.25% unsecured debentures (U.S. $200 million)	1996	260	276
8.25% unsecured debentures (U.S. $200 million)	2016	260	276
LIBOR less 0.8% unsecured notes (U.S. $125 million)	1995	162	173
9% unsecured notes (U.S. $30 million)	1995	39	52
7.75% unsecured notes (U.S. $14 million)	1993	18	19
8.45% unsecured notes			7
		750	818
Less current portion		6	13
		744	805

Repayment of long-term debt

The minimum repayment of long-term debt in each of the next five years is as follows:

1988	6 million
1989	6 million
1990	6 million
1991	7 million
1992	7 million

7. Deferred Credits

	1987	1986
Advances on future natural gas deliveries	118	129
Long-term liabilities	39	69
Translation adjustment on long-term debt	33	
	190	198

8. Redeemable Preferred Shares

The redeemable preferred shares, which were issued by a subsidiary to a group of Canadian chartered banks, are floating rate, cumulative and non-voting. Cumulative dividends, payable quarterly, are, at the option of the subsidiary, based on a percentage of either the United States Base Rates or the London Inter-Bank Offered Rates of the banks. At December 31, 1987, the dividend rate was approximately 4.4% per annum. The shares are redeemable, at the option of the subsidiary, at one hundred dollars U.S. per share, plus accrued dividends. In 1987 the subsidiary exercised its option to redeem 779,000 shares (1986—850,000 shares) for a consideration of U.S. $78 million (1986—U.S. $85 million). In 1986 the subsidiary repurchased an additional 1,728,000 shares for a consideration of U.S. $172 million. At December 31, 1987, 7,093,000 shares were outstanding.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1987—*Continued*

Subsequent to December 31, 1987 the Corporation gave notice of its intention to redeem the shares by April 11, 1988. The funds for this redemption are to be provided by additional debt.

9. Capital

Authorized

(a) 71,188 common shares with a par value of one hundred thousand dollars each, and

(b) Preferred shares issued to the Government of Canada provided that the amount of such shares together with any loans received, and outstanding, from the Consolidated Revenue Fund of the Government of Canada is not in excess of one billion dollars. These shares have a par value of one dollar each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

Issued (to the Government of Canada)

	Number of Shares	Consideration
Common Shares		
Balance at beginning and end of year	31,883	3,188
Preferred Shares		
Balance at beginning and end of year	972,771,853	973
Total Capital at Beginning and End of Year		4,161

10. Taxes Other than Income Taxes

	1987	1986
Federal sales tax	349	411
Other	45	63
Petroleum and Gas Revenue Tax		38
	394	512

11. Income Taxes

The provision for income taxes of $227 million (1986—$249 million) represents an effective rate of 51.6% (1986—57.8%) on earnings before income taxes of $440 million (1986—$431 million). The computation of the provision, which requires adjustment to earnings before income taxes for non-taxable and non-allowable items, is as follows:

	1987	1986
Earnings before income taxes	440	431
Add (deduct)		
Royalties and other payments to provincial governments	160	169
Federal allowances		
Resource allowance	(144)	(127)
Tax depletion	(36)	(39)
Petroleum and Gas Revenue Tax		38
Non-deductible depreciation, depletion and amortization	99	81
Non-taxable gains	(10)	(21)
Equity in earnings of affiliates	(25)	(18)
Other	(8)	(8)
Earnings as adjusted before income taxes	476	506
Canadian Federal income tax at 46.6% (1986—47.8%) applied to earnings as adjusted	222	242
Provincial and other income taxes, net of federal abatement	9	12
Provincial income tax rebates	(4)	(5)
Provision for income taxes	227	249

12. Working Capital Provided from Operations

	1987	1986
Earnings before dividends on redeemable preferred shares	213	182
Add (deduct)		
Depreciation, depletion and amortization	412	394
Deferred income taxes	164	165
Equity earnings, net of dividends received	(4)	
Other	(1)	(13)
	784	728

13. Increase (Decrease) in Components of Operating Working Capital

	1987	1986
Accounts receivable	18	(433)
Inventories	168	(557)
Income taxes recoverable	(16)	10
Deposits and prepaid expenses	18	2
Accounts payable and accrued liabilities	69	556
Other	(13)	16
	244	(406)

Operating working capital is comprised of working capital other than cash and short-term deposits, short-term notes payable and current portion of long-term debt.

14. Pension Plans

Effective January 1, 1987 the Corporation adopted prospectively the Canadian Institute of Chartered Accountants' new recommendations on accounting for pension costs and obligations. Prior to 1987 the Corporation charged to earnings an amount equal to that funded. The effect of this change was to increase 1987 net earnings by $6 million.

The Corporation's plans are defined benefit plans with the benefits generally based upon years of service and average salary during the final years of employment. They are funded by the Corporation based upon the advice of an independent actuary.

Plan Status as at December 31:	1987	1986
Actuarial value of assets	394	351
Pension obligation	382	352
Net pension asset (obligation)	12	(1)

The net pension asset (obligation) is amortized to earnings over the expected average remaining service life of the employees covered by the plans, which is currently 12 years.

1987 pension funding and expense amounted to $32 million and $17 million respectively.

15. Related Party Transactions

Transactions with the Government of Canada and its agencies are in the normal course of business and are therefore on the same terms as those accorded to non-related parties.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

16. Segmented Information

The Corporation operates in two business segments:

Natural resources, comprising: exploration, development, production, transportation and marketing activities for crude oil, natural gas, field liquids, sulphur and oil sands; and extraction of liquids from natural gas.

Refined oil products, comprising: purchase and sale of crude oil; refining crude oil into oil products; and distribution and marketing of these and other purchased products.

Financial information by business segment is presented in the following table as though each segment were a separate business entity. Inter-segment transfers of products, which are accounted for at market value, are eliminated on consolidation. Corporate and other includes investment income, interest expense and unallocated general corporate revenues and expenditures. Corporate and other assets are principally cash and short-term deposits, investments in other companies and general corporate assets.

	Natural Resources		Refined Oil Products		Corporate and Other		Consolidated	
	1987	1986	1987	1986	1987	1986	1987	1986
Revenue								
Sales to customers and other revenues	571	546	4,461	4,588	47	38	5,079	5,172
Inter-segment sales	567	534						
Segment Revenue	1,138	1,080	4,461	4,588	47	38		
Earnings								
Operating earnings before depreciation, depletion and amortization	623	470	327	365	(25)	57	925	892
Depreciation, depletion and amortization	(266)	(245)	(139)	(141)	(7)	(8)	(412)	(394)
Interest					(73)	(67)	(73)	(67)
Provision for income taxes	(195)	(168)	(93)	(109)	61	28	(227)	(249)
Net Earnings (Loss) Before Dividends on Redeemable Preferred Shares	162	57	95	115	(44)	10	213	182
Capital Expenditures								
Capital expenditures on property, plant and equipment, deferred charges and investments	328	319	118	118	180	92	626	529
Acquisitions including minority interests				301				301
	328	319	118	419	180	92	626	830
Total Assets	4,431	4,392	3,436	3,222	586	525	8,453	8,139
Capital Employed	4,207	4,102	2,815	2,698	567	318	7,589	7,118

17. Comparative Figures

Certain reclassifications have been made to the 1986 comparative figures to conform with the current year's presentation.

18. Commitments and Contingencies

(a) Commitments

The Corporation has leased property and equipment under various long-term operating leases for periods up to 2008. The minimum annual rentals for non-cancellable operating leases are estimated at $73 million in 1988, $49 million in 1989, $49 million in 1990, $40 million in 1991, $36 million in 1992 and $17 million per year thereafter until 2008.

(b) Contingencies

The Corporation is involved in litigation and claims associated with normal operations. Management is of the opinion that any resulting settlements would not materially affect the financial position of the Corporation.

PETRO-CANADA—*Continued*

APPENDIX

CANERTECH INC.

AUDITORS' REPORT

TO THE SHAREHOLDER OF CANERTECH INC.

We have examined the Balance Sheet of Canertech Inc. (a wholly-owned subsidiary of Petro-Canada) as at December 31, 1987 and the Statements of Loss and Deficit and Changes in Financial Position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

Burke, Newman & Co.
Chartered Accountants

Winnipeg, Canada
January 20, 1988

BALANCE SHEET DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986	LIABILITIES AND SHAREHOLDER'S DEFICIT	1987	1986
Cash and term deposits	8,572	8,133	Accrual for dissolution costs (Notes 4 and 8)	459	857
Other investments (Note 2)	4,668	4,937	Advances from the Government of Canada (Note 5)	29,550	29,550
Income taxes recoverable (Note 3)	150	150	Shareholder's deficit (Note 6)	(16,619)	(17,187)
	13,390	13,220		13,390	13,220

The accompanying notes are an integral part of this Balance Sheet.

Approved on Behalf of the Board:

G. M. WILSON
Director

F. B. GRANT
Director

PETRO-CANADA—*Continued*

APPENDIX—*Continued*

CANERTECH INC.—*Continued*

STATEMENT OF LOSS AND DEFICIT
YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Equity in loss of Canertech Conservation Inc.		(464)
Provision for loss on disposition of Canertech Conservation Inc.	(600)	(661)
Interest income net of divestiture and management costs	1,168	700
Net income (loss) for the year	568	(425)
Deficit, beginning of year	(17,187)	(16,762)
Deficit, end of year	(16,619)	(17,187)

The accompanying notes are an integral part of this Statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Cash provided by (used for) operating activities		
Net income (loss) for the year	568	(425)
Less: items not affecting cash		
—Equity in loss of Canertech Conservation Inc.		464
—Provision for loss on disposition of Canertech Conservation Inc.	600	661
—Other		11
—Interest implicit in debenture receivable	(481)	(76)
—Reduction in accrual for dissolution costs	(398)	
	289	635
Cash provided by (used for) investment activities		
Proceeds on sale of investments	150	743
Net advances to investees		(925)
	150	(182)
Cash provided by financing activities		
Income taxes recoverable		530
Increase in cash and term desposits	439	983
Cash and term deposits, beginning of year	8,133	7,150
Cash and term deposits, end of year	8,572	8,133

The accompanying notes are an integral part of this Statement.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

Order-in-Council

On December 21, 1984, the Government of Canada issued Order-in-Council P.C. 1984-4187 which was subsequently replaced by P.C. 1986-2311 dated October 9, 1986 whereby the parent corporation was authorized to bring about the dissolution of Canertech Inc. and to replace federal Crown ownership of Canertech Conservation Inc., a wholly-owned subsidiary with other ownership.

1. Significant accounting policy

   Consistent with the terms of the Order-in-Council, these financial statements have been prepared on the liquidation basis. Assets have been presented at their estimated net realizable values before costs of dissolution.

2. Other investments

   As a result of the disposition of the corporation's investment in Canertech Conservation Inc., the corporation acquired a non-interest bearing debenture receivable in the amount of $6,500,000. The first payment of $500,000 was received January 2, 1988 and the balance is due in 48 monthly payments of $125,000 commencing November 1, 1988.

   This agreement contains an adjustment clause based on the realizability of certain contracts having a total value of $1.6 million. Management's estimate of the potential loss in this regard is $1,000,000 as of December 31, 1987 ($400,000 in 1986) and accordingly these amounts have been accrued in these financial statements.

   The corporation holds a minority interest in Valera Electronics Inc. together with several loans receivable acquired as a result of the disposition of other investments. These investments are recorded at their estimated net realizable values before costs of disposition.

   The portion of the above debenture receivable and notes receivable due in 1988 is approximately $1,040,000 ($300,000 in 1987).

3. Income taxes recoverable

   This amount represents the recovery of certain Investment Tax Credits.

   The benefits resulting from any future income tax reductions have not been recorded in these financial statements.

4. Accrual for dissolution costs

   The accrual for dissolution costs represents management's anticipation of the costs to complete the disposition of assets and the settlement of liabilities. Should the corporation not conclude the disposition of investments as currently contemplated by management, additional costs may be incurred.

PETRO-CANADA—*Concluded*

APPENDIX—*Concluded*

CANERTECH INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

5. Advances from the Government of Canada

The advances are without requirement for interest or repayment. Management anticipates that the corporation will be unable to repay the obligation in its entirety and the Government of Canada will absorb the company's deficit upon dissolution. The corporation has reduced these advances by the $2,250,000 due from Energy, Mines and Resources Canada.

The amount of $2,250,000 arose from the corporation's participation in the Societe Biosyn (Reg'd) joint venture. Prior to the above mentioned Order-in-Council of December 21, 1984, the corporation was to be reimbursed for these amounts by Energy, Mines and Resources Canada. It is anticipated that the ultimate settlement of these amounts will require the direction of the Treasury Board of the Government of Canada and will involve a set-off against the advances from the Government of Canada.

6. Share capital

Authorized—An unlimited number of common shares
Issued and fully paid—1 common share for $1

7. Contingencies

The corporation is a defendant in legal actions where amounts are claimed in pleadings filed against the corporation. Such amounts total approximately $77 million. Management and legal counsel are of the opinion that based upon the facts as presently known to Management and legal counsel, the better view is that these actions will not succeed. Accordingly, no provision for such claims has been made in the accounts of the company.

8. Related party transaction

The parent company has provided management services to the corporation in the amount of $18,477 in 1987 ($124,551 in 1986). The amounts of the costs which remain unpaid as at December 31, 1987 and 1986 are $18,477 and $49,877 respectively.

SUMMARY PAGE

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

MANDATE

To assist oil-importing developing countries to exploit their own hydrocarbon resources; to provide development assistance directly to Third World countries; and to be available as an executing agent for other institutions such as the World Bank.

BACKGROUND

The first meeting of the board of directors took place January 25, 1982. Since then, the corporation has been active in several countries, applying Canadian technology and expertise with Canadian official development assistance funding in the search for hydrocarbons and in related studies, and in providing technical assistance and personnel training to those countries. This is a non-profit, government-funded organization. By Order in Council P.C. 985-2957, pursuant to s. 86(2) of the FAA, the corporation was directed to report on its affairs as if it is a parent Crown corporation.

CORPORATION DATA

HEAD OFFICE	Constitution Square Suite 1601 360 Albert Street Ottawa, Ontario K1R 7X7
STATUS	—not yet in any schedule of the *Financial Administration Act* —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
YEAR AND MEANS OF INCORPORATION	1981; under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Peter M. Towe
AUDITOR	Arthur Andersen & Co.

FINANCIAL SUMMARY ($ million) The financial year was the calendar year until the current report period.

	12 months ending 31 March 1988	1986	1985	1984
At the end of the year				
Total Assets	2.7	8.9	13.2	3.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	5.1	2.8
Equity of Canada	negl.	negl.	negl.	negl.
Cash from Canada in the year				
—budgetary*	67.4	33.9	37.4	71.7
—non-budgetary	nil	nil	nil	nil

* Additional funding for activity supporting CIDA Pakistan projects was received via CIDA (in 1987-88, $5.3 million; in 1986, $10.5 million and in 1985, $17.1 million).

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

AUDITORS' REPORT

TO THE SHAREHOLDER OF PETRO-CANADA
INTERNATIONAL ASSISTANCE CORPORATION

We have examined the balance sheets of Petro-Canada International Assistance Corporation (a wholly-owned subsidiary of Petro-Canada) as at March 31, 1988 and 1987, and the related statements of operations and changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and 1987, and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles applied on a consistent basis.

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
May 6, 1988

BALANCE SHEETS AS AT MARCH 31

ASSETS	1988	1987
	$	$
Current Assets		
Cash and short-term deposits	181,644	126,165
Income taxes recoverable	85,162	101,438
Excess of total expenditures over parliamentary appropriations received	2,471,218	2,504,613
	2,738,024	2,732,216

LIABILITIES AND SHAREHOLDER'S EQUITY	1988	1987
	$	$
Current Liabilities		
Due to affiliated company, Petro-Canada Inc.	2,738,023	2,732,215
SHAREHOLDER'S EQUITY		
Share capital (Note 4)	1	1
	2,738,024	2,732,216

Approved on behalf of the Board:

P. M. TOWE
Director

M. CATLEY-CARLSON
Director

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION—*Concluded*

STATEMENTS OF OPERATIONS FOR THE YEARS ENDED MARCH 31

	1988	1987
	$	$
Project expenditures (Note 5)	65,766,669	50,127,725
Expenses		
General and administrative	1,605,928	2,916,913
Interest income, net	(12,772)	(773,513)
Current income taxes	6,780	385,512
Total expenditures	67,366,605	52,656,637
Parliamentary appropriations received during the year (Note 3)	67,400,000	33,910,905
	(33,395)	18,745,732
Total Expenditures in excess of (under) parliamentary appropriations received at beginning of year	2,504,613	(16,241,119)
Total expenditures in excess of parliamentary appropriations received at end of year	2,471,218	2,504,613

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEARS ENDED MARCH 31

	1988	1987
	$	$
Sources of cash		
Parliamentary appropriations received	67,400,000	33,910,905
Decrease (increase) in accounts receivable/income taxes recoverable	16,276	(48,566)
Decrease in income taxes payable		(147,328)
	67,416,276	33,715,011
Uses of cash		
Expenditures	(67,366,605)	(52,656,637)
Increase (decrease) in due to affiliated company	5,808	(8,766,934)
	(67,360,797)	(61,423,571)
Increase (decrease) in cash and short-term deposits	55,479	(27,708,560)
Cash and short-term deposits at beginning of year	126,165	27,834,725
Cash and short-term deposits at end of year	181,644	126,165

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988 and 1987

1. Incorporation

The Corporation was incorporated in 1981 by Petro-Canada under the Canada Business Corporations Act as a wholly-owned subsidiary pursuant to directions provided by Order-in-Council P.C. 1981-2167 of August 5, 1981.

2. Operations

The Corporation's operations are financed by parliamentary appropriations. An affiliated company, Petro-Canada Inc. ("PCI"), provides technical and administrative services to the Corporation at cost. In addition, the Corporation may also borrow from PCI such funds as it may require from time to time. Advances received from PCI, which cannot exceed $50,000,000 at any time, bear interest at the cost of borrowing to PCI.

3. Parliamentary appropriations

In addition to Parliamentary appropriations received pursuant to subsection 24.2 of the Petro-Canada Act, a portion of the Corporation's 1987 expenditures relating to the Pakistan project, amounting to $5,262,905, were financed by Government funds made available to the Corporation through the Canadian International Development Agency.

4. Share capital

Authorized

Common shares—Unlimited

Issued

One common share for cash consideration of one dollar.

5. Project expenditures

Project expenditures consist of the following:

	1988	1987
	$	$
Africa		
Madagascar—Phase II	9,474,457	
Botswana	7,171,599	2,396,749
Morocco—Phase IV	6,849,650	
Ghana—Phase II	2,101,175	7,795,933
Francophonie	1,836,989	146,321
Tanzania—Phase III	1,761,646	
Morocco—Phase III	787,997	4,139,128
Senegal/Gambia	630,593	1,735,875
Madagascar	488,700	3,346,011
Kenya	347,709	6,462,988
Ghana—Phase III	322,899	
Morocco	300,126	1,421,222
Kenya—Phase II	264,669	
Ghana	139,625	874,069
Morocco Special Project	9,283	2,650
Gambia	316	48,915
Guinea	230	36,534
Senegal	137	13,805
Tanzania—Phase II	(124,286)	7,036,449
Tanzania		7,480
	32,363,514	35,464,129
Asia		
Jordan	5,288,021	73,150
Nepal	3,856,334	89,335
Thailand—Phase II	1,488,313	128,804
Pakistan	338,357	5,778,772
Thailand	116,207	230,020
Philippines—Phase II	8,952	483,009
Sri Lanka	(1,044)	(8,048)
Philippines		101,664
Burma		(68,851)
	11,095,140	6,807,855
Western Hemisphere		
Costa Rica—Phase II	12,668,738	38,222
Colombia	2,338,802	998,523
Jamaica—Phase III	2,130,279	271,618
Costa Rica	1,112,218	3,302,571
Sub Andean Basins	641,106	23,209
Jamaica—Phase II	4,658	8,824
Barbados	2,661	227
Haiti	1,749	4,308
Barbados—Phase II	42	33,362
Barbados—Phase III	(65,386)	239,320
Caribbean Region		2,389
Jamaica		1,995
	18,834,867	4,924,568
Technical Assistance Facility	2,332,665	1,983,504
Alberta Summer Institute for Petroleum Industry Development	831,803	137,000
South Pacific Offshore Region	418,022	
Project Development	(109,342)	810,669
	65,766,669	50,127,725

SUMMARY PAGE

PORT OF QUEBEC CORPORATION

MANDATE

Administration, management and control of the Harbour of Quebec and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Port of Quebec Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port is an important trans-shipment point for Canadian grain exports and has recently modernized its two grain elevators which are operated under contract by a private firm. The port handled 18.3 million tonnes of cargo in 1987 including 6.3 million tonnes of grain.

CORPORATION DATA

HEAD OFFICE	150 Dalhousie Street P.O. Box 2268 Quebec City, Quebec G1K 7P7
STATUS	— Schedule III, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Ross Gaudreault
CHAIRMAN	Guy Boulanger
AUDITOR	Thorne Ernst & Whinney

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	7 months* to Dec. 31, 1984
At year end				
Total Assets	67.9	65.9	88.0	83.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	63.9	61.8	83.5	79.7
Cash from Canada in the period				
— budgetary	nil	nil**	nil	nil
— non-budgetary	nil	nil	nil	nil

* The corporation began operations on June 1, 1984.

** Takes no account of special contributions to Canada in 1986 of $21.7 million.

PORT OF QUÉBEC CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Port of Québec Corporation as at December 31, 1987 and the statements of income, contributed capital, surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Port as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come to our notice in the course of our examination of the financial statements have been in all significant respects in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Thorne Ernst & Whinney
Chartered Accountants

Québec, Canada
February 3, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	1986
	$	$
Current assets		
Cash	65,877	297,030
Investments (Note 1)	14,350,583	12,160,125
Accounts receivable	3,317,994	1,760,930
Materials and supplies	75,831	68,781
	17,810,285	14,286,866
Investments (Note 1)	6,650,201	6,623,856
Property, Plant and equipment (Note 2)	43,466,432	44,951,490
	67,926,918	65,862,212

LIABILITIES AND EQUITY OF CANADA	1987	1986
	$	$
Current liabilities		
Accounts payable and accrued liabilities	2,079,649	2,050,841
Grants in lieu of municipal taxes	344,000	654,808
Deferred revenues	788,842	659,865
	3,212,491	3,365,514
Long-term		
Accrued employee benefits	768,478	737,500
EQUITY OF CANADA (Note 4)		
Contributed capital	61,759,198	107,251,631
Contribution to Canada (Note 3)		(21,735,000)
Surplus (deficit)	2,186,751	(23,757,433)
	63,945,949	61,759,198
	67,926,918	65,862,212

On behalf of the Board:

GUY BOULANGER, F.C.A.
Chairman

ROSS GAUDREAULT
General Manager and Chief Executive Officer

PORT OF QUÉBEC CORPORATION—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Revenue from operations	10,634,983	7,962,545
Expenses		
Operating and administrative expenses	7,482,804	7,429,521
Depreciation	1,941,183	1,912,453
Grants in lieu of municipal taxes	806,713	1,024,639
	10,230,700	10,366,613
Income (loss) from operations	404,283	(2,404,068)
Investment income	1,786,580	2,417,773
Net income	2,190,863	13,705

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Balance at beginning of year	107,251,631	107,251,631
Contribution to Canada (Note 3)	(21,735,000)	
Reduction of deficit (Note 4)	(23,757,433)	
Balance at end of year	61,759,198	107,251,631

STATEMENT OF SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Deficit at beginning of year	(23,757,433)	(23,771,138)
Reduction of deficit (Note 4)	23,757,433	
Net income	2,190,863	13,705
Dividend to Canada	(4,112)	
Surplus (deficit) at end of year	2,186,751	(23,757,433)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Cash provided by (used for)		
Operations		
Net income	2,190,863	13,705
Items not affecting cash		
Amortization of discount on Canada Government bonds	(26,345)	(26,345)
Depreciation	1,941,183	1,912,453
Loss (gain) on disposal of property, plant and equipment	30,394	(105,184)
Accrued employee benefits	30,978	(53,500)
Changes in non-cash operating working capital (Note 5)	(1,717,137)	1,132,387
	2,449,936	2,873,516
Investment		
Additions to property, plant and equipment	(509,124)	(2,178,038)
Proceeds on disposal of property, plant and equipment	22,605	112,261
	(486,519)	(2,065,777)
Financing		
Contributed capital	(45,492,433)	
Contribution to Canada	21,735,000	(21,735,000)
Reduction of deficit	23,757,433	
Dividend to Canada	(4,112)	
	(4,112)	(21,735,000)
Increase (decrease) in cash position	1,959,305	(20,927,261)
Cash position at beginning of year	12,457,155	33,384,416
Cash position at end of year	14,416,460	12,457,155
Cash position is represented by		
Cash	65,877	297,030
Investments	14,350,583	12,160,125
	14,416,460	12,457,155

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

General

The Port of Québec Corporation was incorporated on June 1, 1984, under article 6.2(1) of the Canada Ports Corporation Act.

Summary of significant accounting policies

(a) Investments

Investments are direct securities guaranteed by Canada. They are presented at amortized cost and the premium or discount is amortized over the periods to maturity.

(b) Property, plant and equipment

Property, plant and equipment are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants received from Canada and from third parties for capital projects are deducted from the cost of the related property, plant and equipment.

Depreciation is calculated using the straight line method, for an entire year, once the asset becomes operational using the following annual rates:

Dredging	2.5-6.7%
Berthing structures	2.5-10%
Buildings	2.5-10%
Utilities	3.3-10%
Roads and surfaces	2.5-10%
Machinery and equipment	5-20%
Office furniture and equipment	20%

PORT OF QUÉBEC CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

(c) Pension costs
All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Insurance
The Port of Québec Corporation assumes all risks with respect to compensation claims for occupational injury. Any costs arising from these claims are recorded in the accounts in the year they can be reasonably estimated.

(e) Grants in lieu of municipal taxes
The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits
Every year the Corporation accounts for estimated liabilities relating to severance pay, annual leave, sick leave and overtime compensatory leave; these benefits are payable to its employees in subsequent years under its collective agreements or in accordance with its policy.

1. Investments

Investments, which are direct securities guaranteed by Canada, are as follows:

	1987		1986	
	Cost	Market value	Cost	Market value
	$	$	$	$
Current	14,350,583	14,360,850	12,160,125	12,166,576
Long-term	6,650,201	7,225,330	6,623,856	7,860,139

2. Property, Plant and Equipment

	1987			1986
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	11,043,597		11,043,597	11,043,597
Dredging	4,561,341	3,923,247	638,094	666,155
Berthing structures	22,636,930	16,272,807	6,364,123	6,769,020
Buildings	33,361,182	13,415,999	19,945,183	20,764,089
Utilities	3,478,625	1,996,636	1,481,989	1,551,345
Roads and surfaces	5,866,792	3,194,719	2,672,073	3,014,971
Machinery and equipment	475,430	349,730	125,700	114,907
Office furniture and equipment	500,058	278,342	221,716	210,489
Projects under construction	973,957		973,957	816,917
	82,897,912	39,431,480	43,466,432	44,951,490

As at December 31, 1987, contractual obligations for the completion, construction and purchase of fixed assets are estimated at $40,000, most of which will be expended in the year ending December 31, 1988.

3. Contribution to Canada

The cash contribution of $21,735,000 paid to the Government of Canada in 1986 and presented as a contribution to Canada has been applied against the contributed capital amount in 1987.

4. Equity of Canada

In 1987, the Minister of Transport approved the elimination of the accumulated deficit to January 1, 1987 totalling $23,757,433, by reducing the contributed capital by the same amount.

5. Changes in non-cash operating working capital

	1987	1986
	$	$
Accounts receivable	(1,557,064)	1,495,091
Materials and supplies	(7,050)	(8,408)
Accounts payable and accrued liabilities	28,808	(435,901)
Grants in lieu of municipal taxes	(310,808)	152,808
Deferred revenues	128,977	(71,203)
	(1,717,137)	1,132,387

6. Related Party Transactions

During the year, the Corporation entered into transactions with related entities comprising various ministry, government organizations and Crown corporations.

Principally, the Corporation earned rental revenues from related entities totalling $1.2 million. Expenses paid to related parties mainly consist in management fees.

7. Contingencies

Claims aggregating approximately $1,400,000 have been received by the Corporation in respect of lawsuits, warranties, collective agreements, damages allegedly suffered on the Corporation's property and various other matters in dispute. In the Corporation's view, its position is defensible and these claims should not result in any material losses.

In addition, claims for an estimated amount at $2,000,000 have been received by the Corporation concerning the ownership of certain lands. Any amount payable in connection with those claims will be capitalized to the cost of land.

These amounts are not recorded in the financial statements.

8. Subsequent Event

On December 23, 1987 a resolution from the Treasury Board approved to transfer, at no cost, the administration, management and control of certain lands currently managed by Société immobilière du Canada (Vieux-Port de Québec) Inc. The transfer of the assets and operations is effective January 1, 1988.

SUMMARY PAGE

PRINCE RUPERT PORT CORPORATION

MANDATE

Administration, management and control of the Prince Rupert Harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Prince Rupert Port Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. In 1987, 13.4 million tonnes of cargo, 6.4 million tonnes of which was coal, was shipped through Prince Rupert.

CORPORATION DATA

HEAD OFFICE	110 Third Avenue, West Prince Rupert, British Columbia V8J 1K8
STATUS	— Schedule III, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1984; letters patent of incorporation issued by the Minister of Transport, pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	R.W. Tytaneck
CHAIRMAN	A.T. Sheppard
AUDITOR	Thorne Ernst & Whinney.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986 (restated)	1985 (restated)	7 months to Dec. 31, 1984
At the end of the year				
Total Assets	84.2	80.7	81.2	79.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	48.3*	75.4	76.6	76.6
Equity of Canada	34.8	(6.8)	(8.1)	(10.0)
Cash from Canada in the period				
— budgetary**	nil	nil	0.3	(1.3)
— non-budgetary	nil	nil	nil	nil

* Comprises $48.3 million conditional obligation; in 1987 Canada forgave $27.1 million loan principal outstanding, which amount, with related interest forgiven, was added to the corporation's contributed capital.

** Takes no account of payments to Canada: In 1987, dividend $0.8 million and, in 1986, special contributions, $2.5 million.

PRINCE RUPERT PORT CORPORATION

AUDITORS' REPORT

THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Prince Rupert Port Corporation as at December 31, 1987 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and Regulations, the Canada Ports Corporation Act, and the Letters Patent and By-laws of the Corporation.

Thorne Ernst & Whinney
Chartered Accountants

Vancouver, Canada
January 28, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	1986
	$	$ (restated)
Current assets		
Cash	50,506	63,752
Investments (Note 1)	11,847,375	7,879,580
Accounts receivable	950,357	566,284
Due from Canada		63,937
Materials and supplies	67,322	79,928
	12,915,560	8,653,481
Property and equipment (Note 2)	71,312,750	72,024,049
	84,228,310	80,677,530

LIABILITIES AND EQUITY OF CANADA	1987	1986
	$	$ (restated)
Current liabilities		
Accounts payable and accrued liabilities	546,908	527,763
Payable to Canada	2,965	
Grants in lieu of municipal taxes	368,140	351,711
Deferred revenues	162,216	186,251
	1,080,229	1,065,725
Long-term debt		
Loans from Canada (Note 3)		38,110,991
Recoverable contribution from Canada (Note 4)	48,300,000	48,300,000
	48,300,000	86,410,991
	49,380,229	87,476,716
EQUITY OF CANADA (Note 5)		
Contributed capital	31,311,805	678,275
Contribution to Canada		(1,289,136)
Retained earnings (deficit)	3,536,276	(6,188,325)
	34,848,081	(6,799,186)
	84,228,310	80,677,530

Approved by the Board:

ALLAN T. SHEPPARD
Chairman

ROBERT W. TYTANECK
General Manager and Chief Executive Officer

PRINCE RUPERT PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$ (restated)
Revenue from operations	14,852,377	11,314,851
Expenses		
Operating and administrative	9,776,591	7,845,088
Depreciation (Note 2)	1,136,992	1,244,666
Grants in lieu of municipal taxes	405,538	335,353
	11,319,121	9,425,107
Income from operations	3,533,256	1,889,744
Other income		
Interest income	781,979	591,603
Gain on disposal of property and equipment		115,182
	781,979	706,785
Net income	4,315,235	2,596,529
Deficit at beginning of year		
As previously stated	(5,838,325)	(8,434,854)
Settlement of litigation (Note 7)	(350,000)	(350,000)
As restated	(6,188,325)	(8,784,854)
	(1,873,090)	(6,188,325)
Deficit reduction (Note 5)	6,188,325	
	4,315,235	(6,188,325)
Dividend to Canada	778,959	
Retained Earnings (Deficit) at end of year	3,536,276	(6,188,325)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Cash provided by (used for)		
Operations		
Net income	4,315,235	2,596,529
Items not involving cash		
Depreciation	1,136,992	1,244,666
Gain on sale of property and equipment		(115,182)
	5,452,227	3,726,013
Changes in non-cash operating working capital		
Accounts receivable	(384,073)	63,915
Materials and supplies	12,606	8,164
Accounts payable and accrued liabilities	19,145	(204,583)
Grants in lieu of municipal taxes	16,429	(144,110)
Deferred revenues	(24,035)	(43,012)
	5,092,299	3,406,387
Financing		
Increase (decrease) in payable to Canada	2,965	(249,190)
Contribution to Canada		(1,289,136)
Increase in receivable from Canada		(63,937)
Recoverable contribution from Canada		(1,211,864)
Forgiveness of loans from Canada	(38,110,991)	
Increase in contributed capital	38,110,991	
Dividend to Canada	(778,959)	
	(775,994)	(2,814,127)
Investments		
Proceeds from sale of property and equipment		119,300
Purchase of property and equipment (net of capital grants)	(425,693)	(57,878)
Decrease in receivable from Canada	63,937	
	(361,756)	61,422
Increase in cash position	3,954,549	653,682
Cash position at beginning of year	7,943,332	7,289,650
Cash position at end of year	11,897,881	7,943,332

Cash position is defined to include cash plus investments.

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1987

Local Port Corporation

The Prince Rupert Port Corporation ("the Corporation") was established effective June 1, 1984 as a local port corporation pursuant to the Canada Ports Corporation Act ("the Act"). The Corporation is exempt from income taxes.

On June 1, 1984, pursuant to the Act, all the assets and liabilities of Canada Ports Corporation relating to the Port of Prince Rupert were transferred to the Corporation at their book value as recorded by Canada Ports Corporation. The net liabilities assumed were recorded as contributed capital of $678,275 and a deficit of $11,673,894. Accordingly, the financial statements are prepared as though the Prince Rupert Port Corporation had operated these facilities since their inception.

Summary of Significant Accounting Policies

(a) Investments
The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(b) Property and equipment
Property and equipment are recorded at cost. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related property and equipment.
Depreciation is calculated on the straight-line basis using rates based on the estimated useful lives of the assets.

(c) Pension costs
All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Grants in lieu of municipal taxes
The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(e) Employee benefits
The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years.

PRINCE RUPERT PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1987—*Concluded*

1. Investments

	1987	1986
	$	$
Amortized cost	11,847,375	7,879,580
Market value	11,839,614	7,855,119

2. Property and equipment

(a) Summary

		1987			1986
	Depreciation rates	Cost	Accumulated depreciation	Net	Net
	%	$	$	$	$
Land		60,126,625		60,126,625	60,126,625
Dredging	2.5-6.7	5,177	1,294	3,883	4,012
Berthing structures	2.5-10	8,693,098	2,779,026	5,914,072	6,156,854
Buildings	2.5-10	2,351,657	397,441	1,954,216	2,017,447
Utilities	3.3-10	2,597,237	1,187,689	1,409,548	1,517,320
Roads and surfaces	2.5-10	3,512,385	1,898,543	1,613,842	1,872,126
Machinery and equipment	5-10	1,697,882	1,445,429	252,453	270,585
Office furniture and equipment	20	153,583	115,472	38,111	59,080
		79,137,644	7,824,894	71,312,750	72,024,049

(b) Depreciation

Depreciation consists of:

	1987	1986
	$	$
Depreciation expense	714,841	926,760
Write-down of equipment	422,151	317,906
	1,136,992	1,244,666

3. Loans from Canada

	1987	1986
	$	$
Non-interest bearing loans with indefinite due date		27,084,979
Accrued interest on loans not due and payable		11,026,012
		38,110,991

During the year, the non-interest bearing loans and the related accrued interest in the amount of $38,110,991 were forgiven by Canada. This amount has been credited to contributed capital. See Note 5.

4. Recoverable contribution from Canada

A recoverable contribution of $50,400,000 was approved for the construction of the infrastructure for the coal terminal facility on Ridley Island. The recoverable contribution as at December 31, 1987 was $48,300,000.

The total recoverable contribution is interest-free until April 1, 1989, and thereafter bears interest at approximately 13.9%.

Principal and interest on $48,300,000 of the contribution are repayable over 20 years, commencing on April 1, 1989, contingent upon the revenues received from a direct coal throughput surcharge.

5. Contributed capital and contribution to Canada

	Contributed capital	Contribution to Canada
	$	$
Balance at beginning of year	678,275	(1,289,136)
Contribution to Canada	(1,289,136)	1,289,136
Forgiveness of non-interest bearing loans and related accrued interest	38,110,991	
Deficit reduction	(6,188,325)	
Balance at end of year	31,311,805	

Payments from excess cash made in 1986 to Canada and treated as Contribution to Canada in the amount of $1,289,136 have been reclassified to Contributed Capital.

During the year, the Minister of Transport has approved a reduction of the deficit as at January 1, 1987, in the amount of $6,188,325 with a corresponding reduction in Contributed Capital.

6. Related party transactions

(a) During the year, the Corporation received revenue of $1,112,764 (1986, $1,169,454) from Ridley Terminals Inc., a company in which the Canada Ports Corporation has a significant investment. At December 31, 1987, the Corporation was owed $100,290 by Ridley Terminals Inc. (1986, $7,169).

(b) During the year the Corporation paid $434,784 (1986, $436,093) to Canada Ports Corporation as its share of that corporation's head office expense.

7. Prior period adjustment

During the year, the Corporation settled a lawsuit for $350,000 relating to a dispute over the settling of the Ridley Island rail embankment which was outstanding prior to January 1, 1986. Since the suit arose in a prior period, it was accounted for as a reduction of the opening balance of retained earnings and an increase in the accounts payable for that period.

SUMMARY PAGE

ROYAL CANADIAN MINT

MANDATE

To mint coins in anticipation of profit and to carry out other related activities.

BACKGROUND

Founded in 1908 as a branch of the Mint of the United Kingdom, its operations devolved to the Crown in right of Canada in 1931. It was a departmental agency of the government until 1969 when it was incorporated by legislation. *The Act to Amend the Royal Canadian Mint Act and the Currency Act*, which came into force on December 17, 1987, authorizes share capital for the corporation. The spirit of this Act is generally that the Mint shall operate in a competitive international environment. In accord with this the corporation's name was removed from Schedule III-1 and was added to Schedule III-11 of the *Financial Administration Act* amongst the competitive and ordinarily self-sustaining Crown corporations on December 17, 1987.

CORPORATION DATA

HEAD OFFICE	320 Sussex Drive Ottawa, Ontario K1A 0G8
STATUS	— Schedule III, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Otto Jelinek, P.C., M.P.
DEPARTMENT	Supply and Services
YEAR AND MEANS OF INCORPORATION	1969; by the *Royal Canadian Mint Act* (R.S.C. 1985, c. R-9).
CHIEF EXECUTIVE OFFICER	Maurice Lafontaine
CHAIRMAN	James Corkery
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	1984
At the end of the year				
Total Assets	127.4	116.8	115.9	72.4
Obligations to the private sector	0.1	0.4	0.6	0.6
Obligations to Canada*	87.2	82.8	76.7	58.7
Equity of Canada	1.1	1.0	1.0	1.0
Cash from (to) Canada in the year				
— budgetary	(12.8)	nil	(10.7)	nil
— non-budgetary, net	(3.1)	(3.7)	19.8	(2.1)

* Includes net earnings due to Canada.

ROYAL CANADIAN MINT

AUDITOR'S REPORT

TO THE MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1987 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Royal Canadian Mint Act and by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 26, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Cash	28,052	11,389
Accounts receivable		
Government departments	4,246	3,515
Other	11,760	7,876
Inventories (Note 4)	36,674	40,460
Prepaid expenses	198	299
	80,930	63,539
Deferred expenses (Note 5)	5,829	11,451
Property, plant and equipment (Note 6)	40,662	41,767
	127,421	116,757

LIABILITIES	1987	1986
Current		
Accounts payable		
Government departments	10,059	829
Other	20,968	12,442
Due to Government of Canada		
Net earnings (Note 7)	60,363	52,788
Current portion of long-term loans (Note 8)	2,989	3,129
Accrued interest on long-term loans	739	821
Deferred revenues (Note 9)	2,683	14,674
	97,801	84,683
Loans from Government of Canada (Note 8)	23,886	26,875
Provision for employee termination benefits	4,593	4,199
	28,479	31,074
SHAREHOLDER'S EQUITY		
Share capital (Note 2)		
Reserve for losses (Note 2)	758	1,000
Retained earnings (Note 7)	383	
	127,421	116,757

Approved by management:

M. A. J. LAFONTAINE
President and Master

J. E. UBERIG
Vice-President, Administration and Finance

Approved by the Board:

J. C. CORKERY
Chairman

ROYAL CANADIAN MINT—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Revenues		
Gold Maple Leaf coins	872,694	786,263
1988 Olympic Coin Programme	69,069	31,859
Canadian circulating coins	52,169	31,033
Canadian numismatic coins	25,351	37,449
Foreign contracts	6,902	16,885
Refinery	5,500	5,769
Miscellaneous	1,096	1,390
	1,032,781	910,648
Expenses (Note 10)		
Cost of materials used	932,820	833,558
Salaries, wages and benefits	27,974	23,929
Advertising	26,448	19,587
Transportation and communications	6,197	5,966
Utilities and supplies	4,489	4,171
Professional and special services	4,250	3,255
Interest on long-term loans	2,994	3,466
Depreciation	2,364	2,232
Building and equipment rental	1,991	2,711
Miscellaneous	2,508	1,963
	1,012,035	900,838
Net earnings for the year (Note 2)	20,746	9,810
Net earnings due to Government of Canada (Note 7)	(20,363)	(9,810)
Retained earnings, end of year (Note 7)	383	

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Operating activities		
Net earnings for the year	20,746	9,810
Items not affecting funds		
Depreciation	2,364	2,232
Amortization of deferred expenses	13,818	8,764
	36,928	20,806
Net change in non-cash working capital	4,573	(11,847)
Deferred expenses disbursements	(8,196)	(11,168)
Increase in provision for employee termination benefits	394	209
	33,699	(2,000)
Investing activities		
Additions to fixed assets	(1,259)	(13,228)
	(1,259)	(13,228)
Financing activities		
Payment of net earnings to Government of Canada	(12,788)	
Decrease in long-term debt	(2,989)	(3,128)
	(15,777)	(3,128)
Increase (decrease) in cash	16,663	(18,356)
Cash, beginning of the year	11,389	29,745
Cash, end of the year	28,052	11,389

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. Authority and objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Part I of Schedule C to the Financial Administration Act. The Mint operates through the Consolidated Revenue Fund.

On December 17, 1987 an Order in Council was approved by the Governor in Council to name the Royal Canadian Mint to Part II of Schedule C of the Financial Administration Act.

The objectives of the Mint are to produce coins in anticipation of profits and carry out other related activities.

2. Amendments to the Royal Canadian Mint Act

On December 17, 1987 Bill C-46, an Act to amend the Royal Canadian Mint Act, received Royal Assent.

The revised Royal Canadian Mint Act provides the Mint with an authorized share capital of $40 million divided into 4,000 non-transferable shares, redeemable at their issue price of $10,000 each. On approval by the Governor in Council, these shares may be purchased by the Minister of Supply and Services. At December 31, 1987, no shares had been issued.

In addition, the Mint may borrow money from the Consolidated Revenue Fund or any other source, subject to the approval of the Minister of Finance with respect to the time and the terms and conditions, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50 million.

Furthermore the statutory provisions respecting a reserve against possible losses and the application of the Mint's net earnings for the year to the revenues of Canada have been repealed. However, the reserve has been maintained in the event that losses arise pertaining to the period prior to December 17, 1987 and in keeping with the Government's decision concerning the 1988 Olympic Coin Programme, the net earnings generated by that Programme will continue to be applied to the revenues of Canada.

3. Significant accounting policies

(a) Foreign currency translation

Foreign currency transactions are translated into Canadian dollars at the exchange rate in effect at the transaction date. Assets and liabilities denominated in foreign currency at the balance sheet date are translated into Canadian dollars at the exchange rate in effect at that date.

(b) Inventories

Raw materials, work in process and finished goods are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Operating and maintenance supplies are valued at the lower of cost and replacement cost, cost being determined by the average cost method.

(c) Property, plant and equipment

Property, plant and equipment are recorded at cost and depreciated under the straight-line method at the following annual rates:

Land improvements	2 ½%
Buildings	2 ½%
Equipment	10%

ROYAL CANADIAN MINT—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

(d) Employee termination benefits

According to their collective agreement and terms of employment, employees are entitled to termination benefits. The liability for these benefits is recorded when earned by the employees.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the plan are required from both the employees and the Mint. These contributions represent the Mint's total liability and are recorded on a current basis.

4. Inventories

	1987	1986
	(in thousands of dollars)	
Raw materials	16,306	23,762
Work in process	6,145	4,437
Finished goods	11,418	8,685
Operating and maintenance supplies	2,805	3,576
	36,674	40,460

In order to facilitate the production of gold coins, the Mint borrows the quantity of gold required and pays interest based on the value of gold established on the London market. As at December 31, 1987 a total of 728,691 ounces were borrowed and are not reflected in these financial statements.

5. Deferred expenses

Included under this caption are expenses related to the launching of the 1988 Olympic Coin Programme totalling $5.3 million. These expenses are recorded at cost and are amortized on the basis of anticipated sales over the duration of the Programme from 1985 to 1988. In 1987, $13.2 million was amortized (1986 — $7.0 million).

6. Property, plant and equipment

	1987			1986
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land	579		579	619
Land improvements	933	540	393	426
Buildings	38,017	7,033	30,984	31,584
Equipment	23,710	15,004	8,706	9,138
	63,239	22,577	40,662	41,767

7. Due to Government of Canada, net earnings

	1987	1986
	(in thousands of dollars)	
Balance at beginning of the year	52,788	42,978
Net earnings due to Government of Canada	20,363	9,810
Paid during the year	(12,788)	
Balance at end of the year	60,363	52,788

In accordance with the Royal Canadian Mint Act, net earnings to December 16, 1987 are due to the Government of Canada. Earnings, net of earnings on the 1988 Olympic Coin Programme and prorated for the period from December 17, 1987 to December 31, 1987, have been reflected as retained earnings.

8. Loans from Government of Canada

These loans bear interest at various annual rates ranging from 8.25% to 12.00% and are repayable according to the following schedule:

	(in thousands of dollars)
1988	2,989
1989	7,673
1990	2,673
1991	2,673
1992	2,673
1993-1998	8,194
	26,875
Current portion	2,989
	23,886

9. Deferred revenues

	1987	1986
	(in thousands of dollars)	
Regular Numismatic Products and 1988 Olympic Coin Programme	2,683	14,674
	2,683	14,674

10. Expenses

Expenses include cost of goods sold, detailed as follows:

	1987	1986
	(in thousands of dollars)	
Materials used	932,820	833,558
Direct labour	3,696	3,115
Manufacturing overhead	28,922	17,157
	965,438	853,830

11. Related party transactions

Included in these financial statements are transactions with the Department of Finance relating to the borrowing, refining and purchasing of gold and silver. These transactions were conducted in the normal course of business, under the same terms and conditions that apply to unrelated parties.

SUMMARY PAGE

SAINT JOHN PORT CORPORATION

MANDATE

Administration, management and control of the Saint John harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

Saint John Port Corporation was established on December 31, 1986, pursuant to the national ports policy to create local ports corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total traffic through SaintJohn in 1987 was 13.0 million tonnes. Petroleum products, in particular crude oil imports at 10 million tonnes, accounted for 77 per cent of the 1987 tonnage, the rest being forest products, potash, grain and salt.

CORPORATION DATA

HEAD OFFICE	133 Prince William Street P.O. Box 6429, Station A Saint John, New Brunswick E2L 4R8
STATUS	—Schedule III, Part II —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1986; letters patent issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Kenneth Krauter
CHAIRMAN	Harry P. Gaunce
AUDITOR	Clarkson Gordon

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	Balance sheet data at start of operation on January 1, 1987
At the end of the year		
Total Assets	91.5	92.5
Obligations to the private sector	nil	nil
Obligations to Canada	20.1*	58.3
Equity of Canada	48.0	1.6
Cash from Canada in the period		
—budgetary	nil	not applicable
—non-budgetary	nil	not applicable

* During 1987, Canada forgave $37.8 million loan principal outstanding, which amount, with related interest forgiven, was added to the corporation's contributed capital.

SAINT JOHN PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Saint John Port Corporation as at December 31, 1987, and the statements of loss, deficit, contributed capital and cash flows for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

The financial statements for the preceding year were examined by other Chartered Accountants.

Clarkson Gordon
Chartered Accountants

Saint John, Canada
February 12, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Cash	260	88
Investments (Note 3)	6,253	4,845
Accounts receivable	1,208	2,070
Materials and supplies	93	129
	7,814	7,132
Long-term investments (Note 3)	952	949
Fixed assets (Note 4)	82,734	84,368
	91,500	92,449

LIABILITIES AND EQUITY OF CANADA	1987	1986
Current liabilities		
Accounts payable and accrued charges	3,044	1,567
Deferred revenues	273	217
Grants in lieu of municipal taxes		549
	3,317	2,333
Accrued employee benefits	425	483
Financing provided by a province (Note 5)	19,696	19,696
Loans from Canada (Note 6)	20,052	68,356
	43,490	90,868
EQUITY OF CANADA		
Contributed capital (Note 7)	49,372	79,209
Contribution to Canada		(1,033)
Deficit	(1,362)	(76,595)
	48,010	1,581
	91,500	92,449

See accompanying notes.

On behalf of the Board:

HARRY P. GAUNCE
Chairman

KENNETH R. KRAUTER
General Manager and Chief Executive Officer

SAINT JOHN PORT CORPORATION—*Continued*

STATEMENT OF LOSS
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986 (Note 8)
Revenues		
Harbour services	4,056	5,052
Rentals	4,912	5,080
Shipping services and other	1,181	1,430
	10,149	11,562
Expenses		
Salaries and employees' benefits	3,834	3,534
Purchased services	593	990
Energy and utilities	345	322
Operating and administrative	2,543	2,189
Grants in lieu of municipal taxes	54	801
Depreciation	2,659	2,606
Loss (gain) on disposal of fixed assets	(228)	63
	9,800	10,505
Income from operations	349	1,057
Investment income	702	1,268
Interest expense	(2,413)	(3,313)
	(1,711)	(2,045)
Net loss for the year	(1,362)	(988)

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986 (Note 8)
Balance, beginning of year	79,209	74,838
Add: forgiveness of non-interest bearing loans (Note 7)	47,791	4,371
Less: contribution to Canada (Note 7)	127,000	79,209
deficit reduction (Note 7)	1,033	
Balance, end of year	76,595	
	49,372	79,209

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986 (Note 8)
Balance, beginning of year as previously reported	76,595	75,607
Deficit reduction (Note 7)	76,595	
Balance, as restated		75,607
Net loss for the year	1,362	988
Balance, end of year	1,362	76,595

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986 (Note 8)
Cash, provided by (used in)		
Operations		
Net loss for the year	(1,362)	(988)
Add items not requiring a cash payment		
Depreciation	2,658	2,606
Other	(275)	115
	1,021	1,733
Net change in non-cash working capital balances related to operations (Note 9)	1,882	(575)
Cash provided by operations	2,903	1,158
Financing		
Repayment of loans from Canada	(512)	(7,100)
Contribution to Canada		(1,033)
	(512)	(8,133)
Investing		
Additions to fixed assets	(1,039)	(478)
Proceeds on disposal of fixed assets	228	2
	(811)	(476)
Increase (decrease) in cash and short-term investments during current year's activities	1,580	(7,451)
Cash and short-term investments, beginning of year	4,933	12,384
Cash and short-term investments, end of year	6,513	4,933

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. Canada Ports Corporation Act and Incorporation

   In accordance with the Canada Ports Corporation Act, a petition for the establishment of a local port corporation at the Port of Saint John was approved and the Saint John Port Corporation was established effective at the closing of business on December 31, 1986 and commenced operations January 1, 1987.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred to the Saint John Port Corporation at their carrying values in the accounts of the Canada Ports Corporation—Port of Saint John.

2. Significant accounting policies

   (a) Investments

   The investments are shown at amortized cost whereby premiums or discounts from par value are amortized over the periods to maturity.

   (b) Fixed assets

   Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

SAINT JOHN PORT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Continued*

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates as follows:

Asset	Depreciation Rates %
Dredging	2.5-6.7
Berthing structures	2.5-10.0
Buildings	2.5-10.0
Utilities	3.3-10.0
Roads and surfaces	2.5-10.0
Machinery and equipment	5.0-100.0
Office furniture and equipment	20.00

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as for workers' compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay and annual leave which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

3. Investments

Investments are direct and guaranteed securities of Canada as follows:

	1987		1986	
	Amortized cost	Face value	Amortized cost	Face value
	(in thousands of dollars)			
Canada Treasury Bills	6,253	6,479	4,845	4,849
Canada Bonds	952	1,000	949	1,159

4. Fixed assets

Fixed assets consist of the following:

	1987			1986
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land	30,063		30,063	30,063
Dredging	1,967	1,460	507	525
Berthing structures	63,655	26,336	37,319	37,988
Buildings	15,570	7,629	7,941	8,366
Utilities	7,651	3,077	4,574	4,899
Roads and surfaces	4,779	3,843	936	1,195
Machinery and equipment	1,897	1,616	281	337
Office furniture and equipment	775	515	260	315
Work under construction	853		853	680
	127,210	44,476	82,734	84,368

5. Financing provided by a province

The Province of New Brunswick advanced $25,000,000 to partially finance the construction of Rodney Terminal, Saint John. The Province will receive annual principal payments equal to approximately 47% of the net operating income of the terminal until the non-interest bearing advance is repaid. The cost of major repairs has been included in calculating the net operating income of the terminal and the current portion payable as at December 31, 1987 has been calculated accordingly. The Province is disputing this accounting treatment. Had net operating income not been reduced by the cost of these major repairs, the current portion payable would increase by an estimated $777,000.

6. Loans from Canada

	1987	1986
	(in thousands of dollars)	
Term loans bearing interest at 11.0% to 12.43% maturing between December 31, 1998 and 2005	20,052	20,565
Non-interest bearing loans with indefinite due date		37,768
Accrued interest on loans not due and payable		10,023
	20,052	68,356

7. Contributed Capital

During the year, the non-interest bearing loans in the amount of $47,791,000 were forgiven by Canada. This amount has been credited to contributed capital.

Payments from excess cash made in 1986 to Canada and treated as Contribution to Canada in the amount of $1,033,000, have been reclassified to contributed capital.

The Minister of Transport has approved a reduction of the deficit as at January 1, 1987 in the amount of $76,595,000 with a corresponding reduction in contributed capital.

8. Comparative figures

The comparative figures for the year ended December 31, 1986 shown on the statements of Loss, Contributed Capital, Deficit and Cash Flows are those of Canada Ports Corporation—Port of Saint John. The comparative figures have been reclassified to conform to the financial statement presentation adopted for 1987.

SAINT JOHN PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

9. Net change in non-cash working capital balances related to operations

This consists of the following:

	1987	1986
	(in thousands of dollars)	
Decrease (increase) in current assets		
Accounts receivable	862	(213)
Materials and supplies	36	(3)
	898	(216)
Increase (decrease) in current liabilities		
Accounts payable and accrued charges	1,477	(288)
Deferred revenues	56	(371)
Grants in lieu of municipal taxes	(549)	300
	984	(359)
	1,882	(575)

10. Related party transactions

During the year the Corporation paid $652,000 (1986—$654,000) to Canada Ports Corporation as its share of that Corporation's head office expense.

SUMMARY PAGE

ST. JOHN'S PORT CORPORATION

MANDATE

Administration, management and control of the Harbour of St. John's and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

St. John's Port Corporation was established on June 1, 1985, pursuant to the national ports policy to create local ports corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total cargo handled by the port in 1987 amounted to 0.9 million tonnes.

CORPORATION DATA

HEAD OFFICE	3 Water Street P.O. Box 6178 St. John's, Newfoundland A1C 5X8
STATUS	—Schedule III, Part II —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1985; letters patent issued by the Minister of Transport, pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	David Fox
CHAIRMAN	Fred Milley
AUDITOR	Doane Raymond

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	7 months to Dec. 31, 1985
At the end of the year			
Total Assets	15.6	14.4	16.9
Obligations to the private sector	nil	nil	nil
Obligations to Canada	2.5	1.5	1.6
Equity of Canada	12.2	11.9	13.2
Cash from Canada in the period			
— budgetary*	nil	nil	nil
— non-budgetary	1.0	nil	nil

* Takes no account of payments to Canada: in 1987, dividend $0.2 million and, in 1986, special contributions, $1.8 million.

ST. JOHN'S PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the St. John's Port Corporation as at December 31, 1987, and the statements of income and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

St. John's, Canada
February 22, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	1986
	$	$
Current		
Cash	83,548	25,118
Investments (Note 3)	863,594	2,988,103
Accounts receivable	284,223	295,148
	1,231,365	3,308,369
Investments (Note 3)		949,653
Fixed (Note 4)	14,332,175	10,139,334
	15,563,540	14,397,356

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities	495,085	280,031
Grants in lieu of municipal taxes	35,464	100,690
Deferred revenues	255,783	171,418
Current portion of loans from Canada	124,836	56,833
	911,168	608,972
Accrued employee benefits	87,764	75,362
Loans from Canada (Note 5)	2,332,784	1,839,939
	3,331,716	2,524,273
EQUITY		
Contributed capital (Note 6)	10,131,636	9,749,318
Surplus	2,100,188	2,123,765
	12,231,824	11,873,083
	15,563,540	14,397,356

Contingencies (Note 7)

On behalf of the Board:

FRED MILLEY
Chairman

DAVID J. FOX
Port Manager and Chief Executive Officer

ST. JOHN'S PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Revenue from operations	2,433,220	2,388,782
Operating and administrative expenses	1,527,745	1,501,052
Depreciation	808,049	561,936
Grants in lieu of municipal taxes	52,224	68,598
	2,388,018	2,131,586
Income from operations	45,202	257,196
Investment income—Net	83,695	251,051
Net income	128,897	508,247
Surplus, beginning of year	2,123,765	1,615,518
	2,252,662	2,123,765
Dividend to Canada	152,474	
Surplus, end of year	2,100,188	2,123,765

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Cash provided from (used for)		
Operating activities		
Net income	128,897	508,247
Depreciation	808,049	561,936
Other non-cash items	7,938	(958)
	944,884	1,069,225
Changes in		
Accounts receivable	10,925	56,358
Accounts payable and accrued liabilities	215,054	(1,068,661)
Grants in lieu of municipal taxes	(65,226)	43,598
Deferred revenues	84,364	(54,766)
Current portion of loans from Canada	68,003	4,850
	1,258,004	50,604
Financing activities		
Loans from Canada	875,164	(56,834)
Contribution to Canada		(1,836,000)
Dividend to Canada	(152,474)	
	722,690	(1,892,834)
Investing activities		
Proceeds on disposition of investments	936,295	
Proceeds on disposal of fixed assets	57,900	5,100
Purchase of fixed assets	(5,040,968)	(766,351)
	(4,046,773)	(761,251)
Net cash used	(2,066,079)	(2,603,481)
Cash and short-term investments, beginning of year	3,013,221	5,616,702
Cash and short-term investments, end of year	947,142	3,013,221

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. In accordance with the Canada Ports Corporation Act, a petition for the establishment of a local port corporation at the Port of St. John's was approved and the St. John's Port Corporation was established effective June 1, 1985.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of St. John's to the St. John's Port Corporation.

2. Significant accounting policies

   (a) Investments

   The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

   (b) Fixed assets

   Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

   Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates indicated in Note 4.

   (c) Pension costs

   All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

   (d) Grants in lieu of municipal taxes

   The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

   (e) Employee benefits

   The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years in accordance with its policy.

3. Investments

	1987		1986	
	Amortized Cost	Face Amount	Amortized Cost	Face Amount
	$	$	$	$
Short-term	863,594	897,300	2,988,103	3,042,700

	Amortized Cost	Market Value
	$	$
Long-term	949,653	1,069,337

ST. JOHN'S PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

4. Fixed assets

		1987			1986
	Depreciation rate	Cost	Accumulated depreciation	Net book value	Net book value
	%	$	$	$	$
Land		4,643,700		4,643,700	3,370,578
Berthing structures	2.5-10	8,046,748	5,225,175	2,821,573	2,811,656
Buildings	2.5-10	1,611,606	1,190,200	421,406	536,739
Utilities	3.3-10	3,112,852	532,523	2,580,329	2,580,055
Roads and surfaces	2.5-10	4,143,950	557,444	3,586,506	119,533
Machinery and equipment	5-100	297,542	151,594	145,948	95,168
Office furniture and equipment	20	156,241	92,966	63,275	44,187
Projects under construction		69,438		69,438	581,418
		22,082,077	7,749,902	14,332,175	10,139,334

5. Loans from Canada

	1987	1986
	$	$
Loans, bearing interest at 9.33% and 10.15%, maturing in 1997 and 2000, payable in equal annual instalments of principal and interest of $360,982. The loans are unsecured	2,457,620	1,514,453
Principal instalments payable within one year	124,836	56,833
	2,332,784	1,457,620
Accrued interest on loans		382,319
	2,332,784	1,839,939

During the year, accrued interest in the amount of $382,319 was forgiven by Canada. This amount has been credited to Contributed Capital.

Annual principal repayments in each of the next five years are as follows:

	$
1988	124,836
1989	136,913
1990	150,159
1991	164,689
1992	180,627

6. Contributed capital

Payments from excess cash made in 1986 to Canada and treated as Contribution to Canada in the amount of $1,836,000 have been reclassified to Contributed Capital.

7. Contingent liabilities

Claims aggregating approximately $5,000,000 arising from alleged damages suffered on the Corporation's property have been received by the Corporation. The Corporation is a third party defendant, and has denied any liability, and no material loss is anticipated.

In addition, claims aggregating approximately $150,000 have been received arising from quantity overruns on capital projects. The Corporation is disputing these claims and no material loss is anticipated.

SUMMARY PAGE

ST. LAWRENCE SEAWAY AUTHORITY, THE

MANDATE

Construction, operation and maintenance of canals, bridges, works and other property related to the deep waterway between the Port of Montreal and Lake Erie, known as the St. Lawrence Seaway.

BACKGROUND

The St. Lawrence Seaway Authority was established in 1954 to construct and operate the Seaway in conjunction with an appropriate authority in the United States and to construct, maintain and operate bridges and other works and property incidental thereto as the Governor in Council may deem to be necessary. The Authority operates 13 locks and related works in Canadian territory along the waterway, as well as four high-level bridges traversing the St. Lawrence River. Two locks in the United States are operated by the St. Lawrence Seaway Development Corporation.

A wholly-owned subsidiary, the Seaway International Bridge Corporation, Ltd. was established in 1962 to manage the international bridge at Cornwall, Ontario. A second wholly-owned subsidiary, the Jacques Cartier and Champlain Bridges Incorporated was established to manage the two high-level bridges in Montreal when these were transferred from the National Harbours Board in 1978. A third wholly-owned subsidiary, Great Lakes Pilotage Authority, Ltd. is a parent Crown corporation for the purposes of the *Financial Administration Act*. The Canadian span of the Thousand Islands Bridge at Lansdowne, Ontario has been directly administered by the Authority since this property reverted to Canada in 1976.

CORPORATION DATA

HEAD OFFICE	360 Albert Street Ottawa, Ontario K1R 7X7
STATUS	— Schedule III, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1954; pursuant to section 3 of the *St. Lawrence Seaway Authority Act* (R.S.C. 1985, c. S-2).
CHIEF EXECUTIVE OFFICER	W. A. O'Neil
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87**	1985-86	1984-85
At the end of the period				
Total Assets	603.0	652.8	645.3	668.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil*	210.0	210.0	210.0
Equity of Canada	576.8*	417.2	407.7	432.5
Cash from Canada in the period				
— budgetary	24.5	13.2	nil	3.0
— non-budgetary	nil	nil	nil	nil

* Obligations to Canada were forgiven by Transport vote 2c, 1987-88. This resulted in some reduction of corporation Fixed Assets, because a portion of the interest obligation had been capitalized, but mostly it added to the Equity of Canada.

** These data do not reflect restatement of this year's accounts in the corporation's 1987-88 Annual Report.

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1988 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, The St. Lawrence Seaway Authority Act and the by-laws of the Authority.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 18, 1988

BALANCE SHEET AS AT MARCH 31, 1988
(in thousands of dollars)

ASSETS	1988	1987
Current		
Cash and term deposits	13,417	9,071
Deposit in trust (Note 3)		1,863
Accounts receivable	7,283	8,340
Accrued interest receivable	1,526	985
Supplies inventory	2,846	2,889
	25,072	23,148
Long-term receivables (Note 4)	203	257
Investments		
Long-term investments (Note 5)	19,940	17,604
Deposits in Consolidated Revenue Fund (Note 6)	13,000	13,000
Subsidiary companies (Note 7)	10	10
	32,950	30,614
Fixed (Note 8)	544,731	585,539
	602,956	639,558

LIABILITIES	1988	1987
Current		
Accounts payable	4,571	4,339
Accrued liabilities (Note 3)	9,475	9,470
	14,046	13,809
Long-term		
Accrued employee termination benefits (Note 6)	12,120	11,718
Deferred interest (Note 9)		210,000
	12,120	221,718
	26,166	235,527
Contingencies (Note 12)		
EQUITY OF CANADA		
Contributed capital (Note 9)	624,950	624,950
Deficit	(48,160)	(220,919)
	576,790	404,031
	602,956	639,558

Approved:

W. A. O'NEIL
President

R. J. FORGUES
Comptroller and Treasurer

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988					1987
	Montreal-Lake Ontario Section	Welland Section	Total Seaway	Thousand Islands Bridge	Total	Total
Revenues						
Tolls	25,952	29,676	55,628		55,628	52,007
Leases and licenses	563	2,508	3,071	187	3,258	2,610
Other	1,079	761	1,840	1,124	2,964	2,764
	27,594	32,945	60,539	1,311	61,850	57,381
Expenses						
Operating	6,202	10,472	16,674		16,674	16,450
Maintenance	10,352	11,912	22,264	288	22,552	21,415
Administration	4,824	5,096	9,920	32	9,952	9,552
Headquarters	3,972	4,864	8,836	36	8,872	8,620
Depreciation	4,370	5,641	10,011	32	10,043	10,392
Employee termination benefits	746	1,012	1,758		1,758	789
Other expenses	974	84	1,058		1,058	1,427
	31,440	39,081	70,521	388	70,909	68,645
Income (loss) from operations	(3,846)	(6,136)	(9,982)	923	(9,059)	(11,264)
Investment income	2,020	2,474	4,494	146	4,640	4,702
Net income (loss) for the year before extraordinary item	(1,826)	(3,662)	(5,488)	1,069	(4,419)	(6,562)
Insurance claim recovery						2,853
Net income (loss) for the year	(1,826)	(3,662)	(5,488)	1,069	(4,419)	(3,709)

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988			1987
	Seaway	Thousand Islands Bridge	Total	Total
Deficit (retained earnings), beginning of the year	223,613	(2,694)	220,919	217,210
Loss (net income) for the year	5,488	(1,069)	4,419	3,709
Forgiveness of deferred interest (Note 9)	(177,178)		(177,178)	
Deficit (retained earnings), end of the year	51,923	(3,763)	48,160	220,919

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988
(in thousands of dollars)

	1988			1987
	Seaway	Thousand Islands Bridge	Total	Total
Cash provided by (used in)				
Operating activities				
Income (loss) for the year before extraordinary item	(5,488)	1,069	(4,419)	(6,562)
Items not involving cash				
Depreciation	10,011	32	10,043	10,392
Provision for termination benefits	1,758		1,758	789
Net change in working capital components other than cash and cash equivalents	542	(1,101)	(559)	(9,032)
Insurance claim recovery				2,853
Cash provided by (used in) operating activities	6,823		6,823	(1,560)
Financing activities				
Funding from Federal Government for Welland Canal Rehabilitation Program	24,500		24,500	13,200
Cash provided from financing activities	24,500		24,500	13,200
Investing activities				
Reduction in long-term receivables	54		54	52
Purchase of treasury bills				(3,732)
Purchase of Canada Bonds	(9,053)		(9,053)	
Purchase of long-term investment certificates				(5,000)
Fixed assets	(26,598)		(26,598)	(16,654)
Proceeds from disposal of investments	6,716		6,716	6,938
Proceeds from disposal of fixed assets	41		41	283
Cash used in investing activities	(28,840)		(28,840)	(18,113)
Increase (decrease) in cash	2,483		2,483	(6,473)
Cash at beginning of year	10,934		10,934	17,407
Cash position at end of year	13,417		13,417	10,934
Cash composed of				
Cash and term deposits	13,417		13,417	9,071
Deposit in trust				1,863
	13,417		13,417	10,934
Working capital position at end of year				
Current assets	25,072		25,072	23,148
Current liabilities	16,536	(2,490)	14,046	13,809
	8,536	2,490	11,026	9,339

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Authority and objectives

The St. Lawrence Seaway Authority was established in 1954 under The St. Lawrence Seaway Authority Act and is classified as a parent Crown corporation under Schedule C Part I of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council.

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

(a) Supplies inventory

Supplies inventory comprises equipment and supplies used in the operation and maintenance of the Seaway and is recorded at cost.

(b) Investments in subsidiary companies

Investments in wholly-owned subsidiary companies are recorded at cost. The financial statements of the subsidiary companies have not been consolidated in these financial statements because changes in the equity of the subsidiaries do not accrue to the Authority. Separate audited financial statements for each of the subsidiary companies are available to the public.

(c) Fixed assets

Fixed assets are recorded at cost. Replacements and major improvements which increase the capacity of the deep waterway system or extend the estimated useful lives of existing assets are capitalized. Repairs and maintenance are charged to operations as incurred and major betterments incurred to assure the reliability of the system are capitalized. The cost of assets sold, retired, or abandoned, and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals are credited or charged to operations.

Depreciation is recorded using the straight-line method based on the estimated useful lives of the assets.

(d) Welland Canal Rehabilitation Program

Funding received from the Government of Canada towards this program is accounted for by crediting the costs of related capital projects undertaken during the year, with depreciation to be calculated on the net amount.

(e) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(f) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Continued*

(g) Employee life insurance plan

The Authority provides an annual life insurance plan for its employees on a self-insurance basis. Surpluses, premiums and deficits from the plan are included in revenues and/or expenses in the year in which they apply.

(h) Thousand Islands Bridge

In September 1976, the Minister of Transport entrusted the Authority with the management and operation of the Thousand Islands Bridge, while the real property was vested in the name of Her Majesty in Right of Canada. Subsequent capital expenditures made by the Authority to improve the Bridge have been recorded as fixed assets. The retained earnings of the Bridge represent its cumulative earnings since September 1976.

These financial statements have segregated the operations of the Thousand Islands Bridge on the premise that its management and operation by the Authority is independent of Seaway operations.

3. Deposit in trust

Pending the completion of the transaction on the settlement with railroads relative to the Welland By-Pass, the Authority had transferred funds for the full payment to a trust account, and an equivalent amount was included in accrued liabilities. The transaction was completed in October, 1987.

4. Long-term receivables

The Authority has entered into long-term contractual agreements for the sale of one parcel of land and for the recovery of costs associated with the construction of certain facilities. Long-term receivables outstanding at March 31 are as follows:

	1988	1987
	(in thousands of dollars)	
5½% interest, recoverable in blended annual installments of $28,000, maturing in 1995	135	155
Non-interest bearing, recoverable in annual installments of $33,952, maturing in 1990	68	102
	203	257

5. Long-term investments

The long-term investments at March 31, set aside by the Authority in order to provide for future major capital improvement projects of The St. Lawrence Seaway and the rehabilitation of the Canadian span at the Thousand Islands Bridge, are as follows:

	1988	1987
	(in thousands of dollars)	
Canada Bonds		
Cost, maturing on varying dates up to 1995		
Par value $15,000 (1987—$9,000)		
Market value $15,117 (1987—$9,374)	14,940	8,872
Treasury Bills, maturing March 1988		
(1987 market value $3,732)		3,732
Investment Certificates, maturing March 1990		
Market value $5,000 (1987—$5,000)	5,000	5,000
	19,940	17,604

6. Deposits in Consolidated Revenue Fund

Consolidated Revenue Fund deposits bearing interest, set aside by the Authority in order to provide for future payments of employee termination benefits, mature on March 31, 1989.

7. Subsidiary companies and related parties

Investments in wholly-owned subsidiary companies consist of the following:

	No. of shares	Cost
		$
Great Lakes Pilotage Authority, Ltd. (GLPA)	15	1,500
The Jacques Cartier and Champlain Bridges Incorporated (JCCB)	1	100
The Seaway International Bridge Corporation, Ltd. (SIBC)	8	8,000
		9,600

During the year ended March 31, 1988, the Authority provided JCCB with certain administration services for which it charged $627,000 (1987—$595,000). At March 31, 1988, $79,000 was outstanding (1987—$63,000).

Each calendar year, SIBC pays a bridge user charge to the Authority (1987—$368,000; 1986—$131,000) to amortize the Authority's construction and interest costs related to the North Channel Bridge. At March 31, 1988, $5.8 million (1987—$11.5 million) in construction costs remained unamortized; during the year a reduction of $5.3 million was caused by the cancellation of interest as explained in Note 9.

The Canadian Coast Guard provides the Authority with navigational aids services. The fee paid by the Authority for this service in 1987-88 amounted to $525,000 ($525,000 in 1986-87).

8. Fixed assets

		1988			1987
	Depreciation rate	Cost	Accumulated depreciation	Net	Net
		(in thousands of dollars)			
Seaway					
Land		30,324		30,324	30,352
Channels and canals	1%	249,108	68,675	180,433	182,924
Locks	1%	236,752	85,138	151,614	153,300
Bridges and tunnels	2%	88,346	37,931	50,415	52,118
Buildings	2%	12,062	6,586	5,476	5,632
Equipment	2-20%	26,538	11,492	15,046	15,999
Remedial works	1%	134,396	26,676	107,720	109,067
Interest during construction (Note 9)					32,822
Works under construction		2,430		2,430	2,019
		779,956	236,498	543,458	584,233
Thousand Islands Bridge					
Improvements	2%	1,552	279	1,273	1,306
		781,508	236,777	544,731	585,539

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

Welland Canal Rehabilitation Program

Following the 1985 incidents and considering the age of the Welland Canal, the Authority engaged consultants to examine in detail, and report on, the structural condition of the system. The report was submitted during 1986 and, as a result a seven-year $175 million rehabilitation program has been devised to refit the Welland Canal and ensure a continued safe and reliable waterway into the 21st century. The program consists of refurbishing of lock walls, stabilizing the canal banks and approach walls, and rehabilitating ancillary structures.

During 1986, the Government of Canada approved funding to finance the Welland Canal Rehabilitation Program for an amount not to exceed $175 million over a period of seven years as follows:

	(in millions of dollars)
1986-87	13.2
1987-88	24.5
1988-89	25.4
1989-90	26.9
1990-91	27.3
1991-92	28.7
1992-93	29.0
Total	175.0

To date the federal government funding has amounted to $37.7 million, all of which has been spent on the program and has been deducted from related works under construction. As at March 31, 1988, $32.445 million of the approved amount for the first two years was received. The balance of $5.255 million is included in accounts receivable.

During the course of the 1987-88 fiscal year, the Authority examined in more depth the purpose of the Rehabilitation Program, the intention of the Federal Government to finance the entire program and the recording of the transaction in the books of the Authority.

The Authority has concluded that it is the intention of the Government of Canada not to recover the cost of the Program from the users of the Seaway. Accordingly, the funding received for this program is being deducted from the related costs of the fixed assets, with depreciation to be calculated on the net amount.

During 1986-87, expenditures of $13.2 million under this program was capitalized and the related funding was treated as contributed capital. These accounts have been restated to reflect the now clarified nature of the program.

9. Contributed capital

As of April 1, 1977, loans from Canada of $624.95 million were converted to equity by parliamentary appropriation. This amount was recorded as contributed capital. The unpaid interest of $210 million on these loans was not converted and was reflected on the balance sheet as deferred interest.

In December 1987, through Transport Vote 2c, both the contributed capital and deferred interest were forgiven by Government of Canada.

The Authority accounted for the deletion of deferred interest through a reduction of its deficit by $177.2 million as well as write-down of fixed assets by $32.8 million representing interest capitalized during construction.

The parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorized the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for the years ended March 31, 1988 and 1987.

As described in Note 8, as a result of clarification of governments intent towards funding for the Welland Canal Rehabilitation Program, prior years contributed capital has been reduced by $13.2 million.

10. Income taxes

The Authority, as a prescribed Federal Crown corporation, is subject to the provisions of the Income Tax Act. The Authority is not subject to any provincial income taxes.

The Authority is of the opinion that the forgiveness of deferred interest by the Government of Canada (see Note 9) will not result in any tax liability. A confirmation to that effect has been requested from the Minister of National Revenue.

Currently, undepreciated capital cost for tax purposes is in excess of the net book value of fixed assets by approximately $214 million. The tax effect of this excess has not been recorded in the accounts of the Authority. Should the Authority not receive the above confirmation, this excess would be reduced by approximately $168 million. The Authority has also accumulated research and development costs of approximately $4 million which are available to reduce the taxable income of future years.

Accordingly, no current or deferred tax liability has been set up.

11. Commitments

At March 31, 1988, contractual obligations for capital and other expenditures, including Welland Canal Rehabilitation Program, amounted to $1.7 million (1987—$0.8 million).

12. Contingencies

Following the blow-out of a section of a wall at Lock 7 in October 1985, fifty-four court actions totalling $26.1 million were instituted against the Authority by shipping companies alleging economic losses suffered. In previous years, as a result of the breakdown of the Valleyfield Bridge in November 1984, sixty-nine court actions totalling $23.0 million had been instituted. The Authority is contesting all these claims. However, their outcome cannot be determined at this time.

The Authority is also the claimant or defendant in certain other pending or threatened claims and lawsuits.

It is the opinion of management that these actions will not result in any material losses to the Authority.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX I

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1988 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, as well as the charter and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 2, 1988

BALANCE SHEET AS AT MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Cash and term deposits	4,245,813	3,752,041
Accounts receivable	151,585	260,866
Due from Canada	1,433,752	1,129,313
	5,831,150	5,142,220
Fixed		
Land	3,785,545	3,785,545
Bridges	73,276,394	73,276,394
Vehicles and equipment	771,958	678,553
	77,833,897	77,740,492
Less: accumulated depreciation	58,785,047	57,674,813
	19,048,850	20,065,679
	24,880,000	25,207,899

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable	2,219,766	1,519,658
Due to parent company	70,208	72,334
Deferred revenues	349,660	358,712
	2,639,634	1,950,704
Long-term		
Provision for employee termination benefits	601,904	640,390
Loans from Canada (Note 3)		66,242,472
Interest in arrears (Note 3)		44,513,580
	601,904	111,396,442
	3,241,538	113,347,146
SHAREHOLDER'S EQUITY (DEFICIENCY)		
Capital stock		
Authorized—50 shares without par value		
Issued and fully paid—1 share	100	100
Contributed capital (deficiency) (Note 3)	32,584,464	(71,713,153)
Deficit (Note 3)	(10,946,102)	(16,426,194)
	21,638,462	(88,139,247)
	24,880,000	25,207,899

Approved by the Board:

A. O'NEIL
Director

ROGER FORGUES
Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	Jacques Cartier Bridge	Champlain Bridge	Total 1988	Total 1987
	$	$	$	$
Revenues				
Tolls		7,642,908	7,642,908	6,948,975
Interest	74,700	224,100	298,800	352,604
Other	54,522	99,284	153,806	192,330
	129,222	7,966,292	8,095,514	7,493,909
Expenses				
Maintenance	3,624,158	3,782,671	7,406,829	4,862,898
Operation	1,171,127	3,344,251	4,515,378	4,299,308
Administration	579,292	1,558,813	2,138,105	2,038,744
Depreciation	78,358	1,042,939	1,121,297	1,108,015
	5,452,935	9,728,674	15,181,609	12,308,965
Loss for the year	5,323,713	1,762,382	7,086,095	4,815,056

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance at beginning of the year	16,426,194	15,382,132
Write-off of accrued interest previously charged to operations (Note 3)	6,562,903	
	9,863,291	15,382,132
Loss for the year	7,086,095	4,815,056
	16,949,386	20,197,188
Parliamentary appropriation—Operations	6,003,284	3,770,994
Balance at end of the year	10,946,102	16,426,194

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Balance (deficiency) at beginning of the year	(71,713,153)	(71,731,472)
Write-off of debts due to Canada assumed at the creation of the Corporation (Note 3)	104,193,149	
	32,479,996	(71,731,472)
Parliamentary appropriation—Fixed assets	104,468	18,319
Balance (deficiency) at end of the year	32,584,464	(71,713,153)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities		
Net loss for the year	(7,086,095)	(4,815,056)
Non-cash items		
Depreciation	1,121,297	1,108,015
Decrease in the provision for employee termination benefits	(38,486)	(27,453)
Gain on disposal of fixed assets		(36,500)
	(6,003,284)	(3,770,994)
Changes in non-cash items of working capital	798,211	15,421
	(5,205,073)	(3,755,573)
Investing activities		
Additions to fixed assets	(104,686)	(54,819)
Proceeds from the disposal of fixed assets	218	36,500
	(104,468)	(18,319)
Financing activities		
Parliamentary appropriation	6,107,752	3,789,313
Cash and cash equivalents		
Increase for the year	798,211	15,421
Balance at beginning of the year	4,881,354	4,865,933
Balance at end of the year (*)	5,679,565	4,881,354
(*) Cash and term deposits	4,245,813	3,752,041
Due from Canada	1,433,752	1,129,313
	5,679,565	4,881,354
Working capital position at year-end		
Current assets	5,831,150	5,142,220
Current liabilities	2,639,634	1,950,704
	3,191,516	3,191,516

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and activities

The Jacques Cartier and Champlain Bridges Incorporated was established under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of The St. Lawrence Seaway Authority, which is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

The Corporation is partially dependent on the Government of Canada for its financing.

Effective December 1, 1978, the Corporation assumed the responsibility for the operation, maintenance and control of the Jacques Cartier and Champlain bridges and of a portion of the Bonaventure Autoroute, situated in the Montreal area.

2. Significant accounting policies

(a) Fixed assets

Fixed assets acquired from the National Harbours Board (now Canada Ports Corporation) on December 1, 1978 were recorded at their then book values with an offset to contributed capital. Subsequent additions are recorded at cost.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Concluded*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

Fixed assets are depreciated over their estimated economic lives using the straight-line method, at the following rates:

Jacques Cartier Bridge	4.8%
Champlain Bridge	2.5%
Vehicles and equipment	10% and 20%

The cost of the portion of the Bonaventure Autoroute for which the Corporation is responsible and the initial cost of the Jacques Cartier Bridge are fully depreciated.

(b) Parliamentary appropriation

The amount of the parliamentary appropriation used to cover the loss for the year is reflected in the statement of deficit. In this regard, operating expenses do not include depreciation and any change in the provision for employee termination benefits.

The portion of the parliamentary appropriation used to finance the acquisition of fixed assets is recorded as contributed capital.

Any balance of the parliamentary appropriation required to finance the loss for the year and not received at the year-end is shown as an amount due from Canada. Any parliamentary appropriation received in excess of requirements is recorded as due to Canada. It is the Corporation's policy to reimburse this amount in the following fiscal year.

(c) Deferred revenues

The estimated value of unredeemed toll tokens and tickets as well as rental revenues collected in advance are recorded as deferred revenues.

(d) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(e) Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

(f) Expenses

Expenses incurred with respect to the portion of the Bonaventure Autoroute for which the Corporation is responsible are included with those for the Champlain Bridge.

(g) Income tax

As a federal Crown corporation, the Corporation is not subject to provincial income tax. However, it is subject to the federal Income Tax Act from the fact that its parent corporation has been prescribed by regulation under that Act to be a federal Crown corporation.

3. Forgiveness of debts due to Canada

Under an Act passed by Parliament on December 10, 1987 authorizing their forgiveness, the Corporation has written off from its accounts the loans from Canada and the interest in arrears thereon aggregating $110,756,052. The portion of this amount representing the debts assumed at the time the Corporation was created, namely $104,193,149, has been offset to the capital deficiency. The balance of $6,562,903 representing interest subsequently charged to operations has been credited to the deficit.

The Corporation is of the opinion that the forgiveness of these liabilities shall not give rise to any income tax obligation. A ruling to this effect has been requested from the Department of National Revenue.

4. Related party transactions

Related party transactions not otherwise disclosed in these financial statements are as follows:

Operation services are received from the Montreal Port Corporation. The amount invoiced for regular services for the year ended March 31, 1988 amounts to $2,148,445 ($2,520,362 for 1987), of which $296,909 was unpaid as at March 31, 1988 ($170,084 as at March 31, 1987).

Administrative services from the parent company amounted to $607,230 ($594,718 in 1987). As at March 31, 1988, an unpaid balance thereon of $62,070 ($62,588 in 1987) is included in the amount due to the parent company. The Corporation estimates the cost of such services for the next year to be approximately $641,000.

5. Commitments

(a) Leases

The aggregate minimum annual rentals for long term leases ending April 30, 1992 covering accommodation and equipment which will be paid in subsequent years are as follows:

	$
1989	287,486
1990	286,892
1991	283,504
1992	282,849
1993	8,000

(b) Suppliers

At March 31, 1988, contractual obligations to suppliers amounted to $1,536,030.

6. Major maintenance

In its endeavour to keep the bridges and the autoroute in a good state of repair, to protect the public and serve traffic needs throughout the useful life of these installations, the Corporation is studying the possibility of having to carry out major maintenance work, notably on the decks of the bridges. Since the urgency and the nature of the repairs have yet to be defined, it is not possible at this time to assess the cost of the program which, depending on the extent of work, may have to be carried out over a number of years. It is expected that the eventual cost of such a program would be funded through parliamentary appropriations.

7. Contingencies

In connection with its operations, the Corporation is the claimant or defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Corporation.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1987 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Business Corporations Act, The St. Lawrence Seaway Authority Act and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 23, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	1986
	$	$
Current		
Cash and term deposits	362,010	364,726
Accounts receivable	12,138	8,977
	374,148	373,703
Fixed		
Cost	388,930	194,017
Less: accumulated depreciation	143,432	140,127
	245,498	53,890
	619,646	427,593

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities	108,062	64,573
Due to The St. Lawrence Seaway Authority	168,458	31,404
Deferred revenue	21,261	21,969
	297,781	117,946
Long-term		
Accrued employee termination benefits	305,865	293,647
Debentures payable (Note 3)	8,000	8,000
	313,865	301,647
	611,646	419,593
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—An unlimited number of common shares		
Issued and fully paid—8 shares	8,000	8,000
	619,646	427,593

Approved by the Board:

WILLIAM A. O'NEIL
President and Director

JAMES L. EMERY
Vice-President and Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2—*Continued*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Revenues		
Tolls	1,545,605	1,479,380
Rentals	66,928	66,978
Interest	28,815	20,847
Other	9,917	6,154
	1,651,265	1,573,359
Expenses		
Salaries and employee benefits	964,252	966,939
Maintenance, materials and services	141,826	289,000
Insurance	71,619	82,475
Employee termination benefits	24,949	30,052
Electricity	16,745	13,409
Rental of toll collection machines	14,235	14,235
Depreciation	13,265	9,611
Office supplies	6,528	11,679
Grants in lieu of municipal taxes	6,000	6,000
Professional services	4,240	2,440
Advertising	380	1,211
Other	18,768	14,904
	1,282,807	1,441,955
Excess of revenues over expenses due as bridge user charge (Note 4)	368,458	131,404

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	$	$
Operating activities		
Cash provided from (used in) operations		
Excess of revenues over expenses due as a bridge user charge	368,458	131,404
Items not requiring cash		
Employee termination benefits	24,949	30,052
Depreciation	13,265	9,611
	406,672	171,067
Increase (decrease) in accounts payable and accrued liabilities	43,489	(2,923)
Decrease (increase) in accounts receivable	(3,161)	281,162
Increase (decrease) in deferred revenue	(708)	2,939
Payments of termination benefits	(12,731)	
Payments to the St. Lawrence Seaway Authority for bridge user charge	(231,404)	(206,794)
	202,157	245,451
Investing activities		
Additions to fixed assets	(204,873)	(22,262)
Increase (decrease) in cash	(2,716)	223,189
Cash and short-term deposits, beginning of the year	364,726	141,537
Cash and short-term deposits, end of the year	362,010	364,726
Working capital position at year-end		
Current assets	374,148	373,703
Current liabilities	297,781	117,946
	76,367	255,757

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. Authority and activities

The Seaway International Bridge Corporation, Ltd. is a Crown corporation pursuant to the Financial Administration Act and is a wholly-owned subsidiary of The St. Lawrence Seaway Authority, a parent Crown corporation named in Schedule C Part I of the aforementioned Act. The Corporation was incorporated under the Canada Corporations Act in 1962, continued under the Canada Business Corporations Act, and is subject to The St. Lawrence Seaway Authority Act. Its purpose is to operate and manage the international toll bridge system between Cornwall, Ontario, and Rooseveltown, New York, on behalf of The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation.

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

Bridge user charge

As described in Note 4 to the financial statements, the Corporation is required to distribute as a bridge user charge its excess of revenues over expenses. Payments are dependent on the Corporation's ability to generate excess revenues. Accordingly, the unpaid balances to The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation are not recorded as a liability in the books of the Corporation.

Fixed assets and depreciation

Fixed assets are recorded at cost. The cost of the North Channel Bridge is recorded in the books of The St. Lawrence Seaway Authority and is being amortized over a period of 50 years. Costs incurred by the Corporation relating to the Bridge which do not extend its estimated useful life are expensed.

Depreciation is based on the estimated useful life of the assets calculated on the straight-line method at the following annual rates:

Automotive	20%
Maintenance equipment	10% to 20%
Office and toll equipment	10%
Bridge equipment	5%

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

Deferred revenue

Revenue from unredeemed toll tokens is deferred.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

APPENDIX 2—*Concluded*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

Employee life insurance plan

The Corporation provides an annual life insurance plan for its employees on a self-insurance basis. Surpluses, premiums and deficits from the plan are included in revenues and/or expenses in the year in which they apply.

3. Debentures payable

These debentures, due on December 31, 2012, are non-interest bearing and payable to the Saint Lawrence Seaway Development Corporation.

4. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual excess of revenues over expenses of the Corporation is due as a bridge user charge; first, to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest; then to the Saint Lawrence Seaway Development Corporation to offset the amortization of a $300,000 contribution towards the cost of the Raquette River Bridge; and the balance, if any, is then divided equally between both parties.

As referred in Note 2, the cost of the North Channel Bridge is recorded in the books of the St. Lawrence Seaway Authority. In December 1987, the Government of Canada, through Department of Transport Vote 2c of Supplementary Estimates (C) 1987-88, has forgiven debt and related unpaid accrued interest due by the St. Lawrence Seaway Authority. Accordingly, unpaid interest by the Corporation amounting to $5,290,810 has been forgiven by the Authority and deducted from the unpaid balance of the total cost of the North Channel Bridge.

All bridge user charges since the commencement of the Corporation's operations have been paid to The St. Lawrence Seaway Authority. At December 31, the unpaid balance of the total cost of the North Channel Bridge was as follows:

	1987	1986
	$	$
Cost of construction	8,539,695	8,539,695
Interest	7,860,462	7,860,462
	16,400,157	16,400,157
Less: interest forgiven	5,290,810	
	11,109,347	16,400,157
Less: bridge user charges		
Beginning of year	4,929,516	4,798,112
Current charge	368,458	131,404
End of year	5,297,974	4,929,516
Unpaid balance to The St. Lawrence Seaway Authority	5,811,373	11,470,641

5. Bridge use

With the approval of the Canadian Transport Commission, the Corporation has continued the practice of providing free usage of the bridge system to certain North American Indians. This represents a substantial portion of the Bridge traffic.

6. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, The St. Lawrence Seaway Authority provides to the Corporation, without charge, certain engineering and administrative support services.

7. Commitments

The Corporation has entered into a long-term lease for the rental of toll collection facilities and equipment which will expire in 1988. The minimum annual rental payment which will be paid in that year is $11,856.

SUMMARY PAGE

STANDARDS COUNCIL OF CANADA

MANDATE

To foster and promote voluntary standardization in fields relating to construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products, and other goods not expressly provided for by law, as a means of advancing the national economy, benefiting the public and protecting consumers.

BACKGROUND

The Council coordinates the activities of organizations involved in standardization in Canada, and represents Canada in international standardization organizations.

CORPORATION DATA

HEAD OFFICE	Suite 1200 350 Sparks Street Ottawa, Ontario K1P 6N7
STATUS	— Schedule III, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Harvie Andre, P.C., M.P.
DEPARTMENT	Consumer and Corporate Affairs
YEAR AND MEANS OF INCORPORATION	1970; by the *Standards Council of Canada Act* (R.S.C. 1985, c. S-16).
CHIEF EXECUTIVE OFFICER	John R. Woods
CHAIRMAN	Georges Archer
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1987-88	1986-87	1985-86	1984-85
At the end of the period				
Total Assets	1.7	3.0	3.3	5.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.7	1.9	2.2	4.4
Cash from Canada in the period				
— budgetary	6.5	6.7*	4.5*	6.6
— non-budgetary	nil	nil	nil	nil

* Net of amounts returned to Canada (1985-86, $0.9 million; 1986-87, $0.2 million).

STANDARDS COUNCIL OF CANADA

AUDITOR'S REPORT

TO THE STANDARDS COUNCIL OF CANADA
AND THE
MINISTER OF CONSUMER AND CORPORATE AFFAIRS

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1988 and the statements of operations, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Council that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Standards Council of Canada Act and by-laws of the Council.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 27, 1988

BALANCE SHEET MARCH 31, 1988

ASSETS	1988	1987
	$	$
Current		
Cash and short-term deposits	603,636	1,824,379
Accrued interest	5,601	25,561
Accounts receivable		
Government of Canada	359,267	151,311
Other	147,011	153,191
Prepaid expenses	295,914	416,844
	1,411,429	2,571,286
Fixed		
Office furniture and equipment (Note 3)	316,168	388,669
	1,727,597	2,959,955

LIABILITIES	1988	1987
	$	$
Current		
Accounts payable and accrued liabilities	578,425	527,658
Customer and other deposits	134,981	95,913
Deferred sales revenue	63,893	127,786
	777,299	751,357
Long-term		
Provision for employee termination benefits	207,564	286,818
	984,863	1,038,175
EQUITY OF CANADA		
Surplus	742,734	1,921,780
	1,727,597	2,959,955

Approved by the Council:

GEORGES ARCHER
President

JOHN WOODS
Executive Director

STANDARDS COUNCIL OF CANADA—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Expenses		
Salaries, wages and employee benefits	2,876,058	3,047,397
Travel	997,016	1,126,616
Membership in international organizations	836,659	741,762
Direct cost of standards purchases	713,879	803,752
Publications and printing	700,023	720,494
Financial assistance to standards-writing organizations	611,134	648,320
Office accommodation	432,179	359,959
Public relations	318,418	326,432
Telephone and postage	251,045	245,526
International secretariat costs	185,334	180,953
Professional and special services	164,935	304,120
Depreciation	133,239	101,842
Meetings	84,274	47,252
Rental of office equipment	69,892	62,493
Office supplies	39,466	41,696
Other	134,777	111,597
Relocation (Note 6)	512,750	
	9,061,078	8,870,211
Less: GATT Enquiry Point operating costs recovered from Department of External Affairs	345,550	341,000
costs of development assistance programs recovered from Canadian International Development Agency (CIDA)	43,953	31,925
	8,671,575	8,497,286
Revenues		
Sale of standards	839,191	963,881
Interest income	67,740	249,096
Other	54,598	30,165
	961,529	1,243,142
Cost of operations	7,710,046	7,254,144
Parliamentary appropriation		
Consumer and Corporate Affairs Vote 25 (1987—Vote 20)	6,531,000	6,935,000
Deficiency of parliamentary appropriation over cost of operations for the year	(1,179,046)	(319,144)

STATEMENT OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Appropriated (Note 4)		
Balance at beginning of the year	589,719	827,036
Less: released during the year	(589,719)	(237,317)
Balance at end of the year		589,719
Unappropriated		
Balance at beginning of the year	1,332,061	1,413,888
Deficiency of parliamentary appropriation over cost of operations for the year	(1,179,046)	(319,144)
Released during the year	589,719	237,317
Balance at end of the year	742,734	1,332,061
	742,734	1,921,780

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	$	$
Operating activities		
Deficiency of parliamentary appropriation over cost of operations for the year	(1,179,046)	(319,144)
Items not requiring an outlay of cash		
Depreciation	133,239	101,842
Depreciation charges recovered from GATT Enquiry Point	12,000	
Employee termination benefits	65,396	77,669
	(968,411)	(139,633)
Payment of employee termination benefits	(144,650)	(44,222)
Changes in current liabilities and current assets other than cash and short-term deposits	(34,944)	(454,085)
Cash and short-term deposits used in operating activities	(1,148,005)	(637,940)
Investing activities		
Purchase of office furniture and equipment	(72,738)	(306,407)
Decrease during the year	(1,220,743)	(944,347)
Cash and short-term deposits at beginning of the year	1,824,379	2,768,726
Cash and short-term deposits at end of the year	603,636	1,824,379

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1988

1. Authority and objectives

The Standards Council of Canada was created by Parliament as a corporation under the Standards Council of Canada Act in 1970 to be the national co-ordinating body for voluntary standardization. The Council is a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification and testing.

The objectives of the Council are to foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

2. Significant accounting policies

(a) Office furniture and equipment

Office furniture and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the assets as follows:

Furniture	5 years
Equipment	4 years

(b) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(c) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed on a current basis.

STANDARDS COUNCIL OF CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988—*Concluded*

3. Office furniture and equipment

	1988			1987
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Office furniture	146,939	99,905	47,034	46,742
Office equipment	608,663	339,529	269,134	341,927
	755,602	439,434	316,168	388,669

4. Appropriated surplus

	1988	1987
	$	$
Reserve toward future cost of in-house electronic data processing facility		262,683
Reserve toward cost of hosting the Pacific Area Standards Congress XII in 1988		100,000
Reserve for contingencies		227,036
		589,719

5. Lease commitment

The Council is leasing office space at its present location for a five-year term which commenced June 1, 1987. The future minimum annual rental under this agreement is $382,305.

6. Relocation

In 1987-88, Council's Mississauga office was closed and the operation was relocated and consolidated at the head office in Ottawa. This resulted in a one-time charge to operations of $512,750 for the year ended March 31, 1988.

SUMMARY PAGE

TELEGLOBE CANADA

MANDATE

Since 1949, to establish, maintain and operate, in Canada and elsewhere, international telecommunications services for the conduct of public communications; this mandate ended on April 3, 1987 with the sale of its business.

BACKGROUND

Originally the Canadian Overseas Telecommunications Corporation, its name was changed in 1975 by the *Teleglobe Canada Act*. The transfer of this business to a subsidiary and the sale of the latter to Memotec Data Inc. was announced by the government on February 11, 1987 and, with the proclamation of the *Teleglobe Canada Reorganization and Divestiture Act*, took place on April 3, 1987.

It seems likely that the corporation will remain in existence, but inactive, for some few years yet. That seems likely because it is still named as the acceptor on certain bills of exchange which mature on dates to May 1993, although, by the terms of the sale of the corporation's business, the amounts due against the bills must be paid by the purchaser of the business.

CORPORATION DATA

HEAD OFFICE	c/o Canada Development Investment Corporation, Suite 4520 1, First Canadian Place, Toronto, Ontario, M5X 1A4
STATUS	— Schedule III, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Don Mazankowski, P.C., M.P., Deputy Prime Minister and President of the Privy Council
YEAR AND MEANS OF INCORPORATION	1949; by the *Canadian Overseas Telecommunications Act* (R.S.C. 1985, c. T-4).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Vacant
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) Late in 1984, the financial year-end, which had been March 31, was changed to December 31.

	1987	1986	1985	9 months to Dec. 31, 1984
At the end of the period				
Total Assets	84.2	502.4	524.9	574.6
Obligations to the private sector	nil	57.1	66.5	68.3
Obligations to Canada	nil	2.6	3.9	5.2
Equity of Canada	84.2	290.3	307.4	362.2
Cash from (to) Canada in the period, net				
— budgetary	(440.5)**	(80.0)*	(108.1)*	nil
— non-budgetary	(2.6)	(1.3)	(1.3)	(0.6)

* Remitted to Canada as dividends.

** Includes $119.2 million income tax paid on profits on the sale of Teleglobe's assets and business.

TELEGLOBE CANADA

AUDITOR'S REPORT

TO THE PRESIDENT OF THE TREASURY BOARD

I have examined the balance sheet of Teleglobe Canada as at December 31, 1987 and the statements of income and retained earnings and changes in financial position for the period of 272 days then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the period of 272 days then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Teleglobe Canada Act and regulations, the by-laws of the Corporation and the Teleglobe Canada Reorganization and Divestiture Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
March 25, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987

ASSETS	1987	LIABILITIES	1987
	$		$
Current		Current	
Cash and temporary investments, at cost	35,605,300	Accounts payable	9,326
Accounts receivable	250,462	EQUITY OF CANADA	
Refundable income tax	48,968,198	Retained earnings	84,814,634
	84,823,960		84 823,960

Approved by the Board:

RONALD MONTCALM
Director

K. T. HEPBURN
Director

TELEGLOBE CANADA—*Continued*

INCOME AND RETAINED EARNINGS FOR THE PERIOD OF 272 DAYS ENDED DECEMBER 31, 1987

	1987
	$
Revenues	
Interest	2,257,231
Gain on foreign exchange	36,006
	2,293,237
Expenses	
Administration fees	82,624
Financial charges	33,908
	116,532
Income before income tax and gain realized on privatization	2,176,705
Income tax	1,185,757
Income before gain realized on privatization	990,948
Gain realized on privatization (Note 2)	214,042,071
Net income	215,033,019
Retained earnings as at April 4, 1987	310,270,373
	525,303,392
Amount remitted to the Government of Canada (Note 3)	440,488,758
Retained earnings as at December 31, 1987	84,814,634

CHANGES IN FINANCIAL POSITION FOR THE PERIOD OF 272 DAYS ENDED DECEMBER 31, 1987

	1987
	$
Cash used for operations	
Income before gain realized on privatization	990,948
Changes in non-cash working capital items	(9,201,765)
	(8,210,817)
Cash used for financing	
Reimbursement of long-term debt	(1,710,092)
Cash provided by investments	
Proceeds from disposal (Note 2)	504,836,273
Reimbursement of non-cash working capital items	(1,635,803)
Fees and other selling expenses	(6,754,545)
Income tax paid, including a refundable portion of $48,968,198	(119,155,392)
	377,290,533
Amount remitted to the Government of Canada (Note 3)	(440,488,758)
Cash and temporary investments	
Decrease	(73,119,134)
Balance as at April 4, 1987	108,724,434
Balance as at December 31, 1987	35,605,300

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1987

1. Authority and activities

Teleglobe Canada, created by the Teleglobe Canada Act, was until April 3, 1987 mandated to establish, maintain and operate Canada's international telecommunication services and to coordinate these services with those of other countries.

On April 3, 1987 following adoption of the Teleglobe Canada Reorganization and Divestiture Act (S.C. 1986-87, c. 12), governmental approval, and the signing of a purchase and sale agreement, the Corporation's undertaking was effectively sold to Memotec Data Inc., which now operates it under the corporate name of Teleglobe Canada Inc.

The Teleglobe Canada Reorganization and Divestiture Act stipulates that on dates to be fixed by proclamation, the Corporation's name will be changed to TH (1987) and will be wound-up.

These financial statements present the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the period of 272 days then ended, taking into account transactions related to the Corporation's privatization, including the creation of a wholly-owned subsidiary on April 2, 1987, as mentioned in Note 2.

2. Privatization of the Corporation

On April 2, 1987, the Corporation created a wholly-owned subsidiary under the corporate name of Teleglobe Canada Inc., and subscribed to 100 common shares for a consideration of $100.

On April 3, 1987, the Corporation transferred to Teleglobe Canada Inc., its undertaking, fixed assets and nearly all other assets including its rights by virtue of contracts, agreements and arrangements and Teleglobe Canada Inc. assumed certain of the Corporation's obligations, as follows:

At book value	$
Cash or equivalent	1,635,803
Accounts receivable	100,796,574
Prepaid expenses	1,528,217
Long-term receivables	7,099,603
Deferred charges	95,003
	111,155,200
Accounts payable	95,589,789
Long-term debt (including short-term portion)	54,315,574
Deferred credits	5,860,000
	155,765,363
	(44,610,163)
At 140% of their net book value	
Fixed assets	419,391,475
	374,781,312

As consideration, the Corporation received a non-interest bearing promissory note in an aggregate principal amount of $143,382,433 payable one year and one day following demand, 1,000 special redeemable shares at an issue and stated capital value of $1,000 and 233,228,000 common shares at an issue and stated capital value of $231,397,879.

Also on April 3, 1987, but subsequent to the above-mentioned transfer, the Corporation sold to Memotec Data Inc. the promissory note and the common shares of Teleglobe Canada Inc. for a cash price of $488,268,000.

TELEGLOBE CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987—*Concluded*

On December 14, 1987, the Corporation transferred to Canada the special shares of Teleglobe Canada Inc. These shares entitled the holder on December 31, 1987 to receive a dividend of $16,567,273 and to a redemption price of $1,000.

These transactions, related to the Corporation's privatization, resulted in the following gain:

	$	$
Transfer value of fixed assets	419,391,475	
Book value of fixed assets	299,565,339	
	119,826,136	
Income tax thereon	29,084,381	
Gain on disposal of fixed assets		90,741,755
Proceeds from disposal of the promissory note and common shares of Teleglobe Canada Inc. to Memotec Data Inc.	488,268,000	
Dividend on special shares	16,567,273	
Redemption of the special shares of Teleglobe Canada Inc.	1,000	
	504,836,273	
Fees and other selling expenses	6,754,545	
	498,081,728	
Book value of securities sold	374,781,412	
Gain on disposal of securities of Teleglobe Canada Inc.		123,300,316
Gain realized on privatization		214,042,071

3. Amount remitted to the Government of Canada

	$
Cash, on April 3, 1987	414,000,000
Deposit on purchase offer and accrued interest	9,920,485
Dividend on special shares of Teleglobe Canada Inc.	16,567,273
Redemption of special shares of Teleglobe Canada Inc.	1,000
	440,488,758

4. Income Tax

The Corporation is subject to federal income tax. As an agent corporation of Her Majesty, it is not subject to tax on capital gains, according to a notice from Revenue Canada and contrary to what was outlined in Note 12 to the financial statements as at April 3, 1987.

5. Contingencies

(a) Bills of exchange

As at April 3, 1987, the Corporation was committed to one of the prime contractors for the construction of the ANZCAN cable system to pay certain amounts in pounds sterling up to May 16, 1993. Under the terms of the agreement, payments are secured by bills of exchange drawn by the contractor on a British Bank and accepted by the Corporation. The bank has not agreed to release the Corporation from its obligation under these bills of exchange.

However, under the purchase and sale agreement covering the Corporation's undertaking and an underlying agreement, Teleglobe Canada Inc. assumes the obligation to make the payments directly to the bank, which negates the bills of exchange when payments are made to the bank on the due dates.

As at December 31, 1987, the amounts are as follows:

Maturities	Amounts in pounds sterling
May 16, 1988	2,784,460
November 16, 1988	2,711,392
May 16, 1989	2,616,222
November 16, 1989	2,545,409
May 16, 1990	2,452,946
November 16, 1990	2,379,426
May 16, 1991	2,289,670
November 16, 1991	2,213,444
May 16, 1992	2,127,746
November 16, 1992	2,047,462
May 16, 1993	1,963,117
	26,131,294

Based on the exchange rate at December 31, 1987, this amount represents 64,076,546 Canadian dollars.

(b) Guarantees and representations

The purchase and sale agreement entered into by Her Majesty the Queen in Right of Canada and Memotec Data Inc. provides for certain contingent adjustments to the purchase price under guarantees and representations given mutually by the parties.

6. Comparative figures

The comparative figures for the preceding period are not shown since the Corporation disposed of its undertaking on April 3, 1987.

SUMMARY PAGE

VANCOUVER PORT CORPORATION

MANDATE

Administration, management and control of the Vancouver Harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Vancouver Port Corporation was established on July 1, 1983, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Vancouver is the busiest port in Canada. In 1987, 63 million tonnes of cargo passed through the port. Coal and grain are the most important commodities; sulphur, potash and forestry products are also important.

CORPORATION DATA

HEAD OFFICE	1900 Granville Square 200 Granville Street Vancouver, British Columbia V6C 2P9
STATUS	— Schedule III, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Francis J. MacNaughton
CHAIRMAN	Hector D. Perry
AUDITOR	Thorne Ernst & Whinney

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986	1985	1984
At the end of the period				
Total Assets	251.5	236.9	242.7	221.0
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada*	4.1	80.8	81.0	81.2
Equity of Canada	235.5	116.2	119.0	98.6
Cash from Canada in the period				
— budgetary**	nil	0.5	nil	nil
— non-budgetary	nil	nil	nil	nil

* In 1987, $76.5 million loan principal outstanding was forgiven by Canada: That amount, along with related interest forgiven, was added to the corporation's contributed capital.

** Takes no account of payments to Canada: in 1987, dividend $5.8 million and, in 1986, special contributions, $23.3 million.

VANCOUVER PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Vancouver Port Corporation as at December 31, 1987, and the statements of income and retained earnings and changes in cash resources for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Thorne Ernst & Whinney
Chartered Accountants

Vancouver, Canada
February 17, 1988

BALANCE SHEET AS AT DECEMBER 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current Assets		
Cash	527	306
Investments (Note 3)	54,518	39,107
Accounts receivable	6,870	5,170
Materials and supplies	306	236
	62,221	44,819
Long-term receivables (Note 4)	7,519	7,902
Property and equipment (Note 5)	181,751	184,187
	251,491	236,908

LIABILITIES AND EQUITY OF CANADA	1987	1986
Current liabilities		
Accounts payable and accrued liabilities	2,367	3,599
Grants in lieu of municipal taxes	5,979	5,187
Deferred revenues	2,550	2,781
	10,896	11,567
Accrued employee benefits	1,169	1,106
Loans from Canada (Note 6)	3,949	108,019
	16,014	120,692
EQUITY OF CANADA		
Contributed capital (Note 9)	88,273	7,733
Contribution to Canada (Note 9)		(23,331)
Retained earnings	147,204	131,814
	235,477	116,216
	251,491	236,908

Commitments (Note 8)

On behalf of the Board:

HECTOR D. PERRY
Chairman

RODNEY A. SNOW
Director

VANCOUVER PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Operating revenue, gross	46,657	78,541
Less: service contractors		34,541
Operating revenue, net (Note 7)	46,657	44,000
Operating and administrative expenses	17,715	18,147
Grants in lieu of municipal taxes	5,133	5,097
Depreciation	6,352	6,225
	29,200	29,469
Income from operations	17,457	14,531
Investment income	4,074	5,192
Interest expense on loans from Canada	(325)	(338)
	3,749	4,854
Income before unusual item	21,206	19,385
Adjustment of grants in lieu of municipal taxes		1,200
Net income	21,206	20,585
Retained earnings at beginning of year	131,814	111,229
	153,020	131,814
Less: cash payment to Canada	5,816	
Retained earnings at end of year	147,204	131,814

STATEMENT OF CHANGES IN CASH RESOURCES FOR THE YEAR ENDED DECEMBER 31, 1987
(in thousands of dollars)

	1987	1986
Cash provided by (used for)		
Operating activities		
Net income	21,206	20,585
Items not involving cash		
Depreciation	6,352	6,225
Other	111	(1,555)
Changes in non-cash components of working capital	(2,441)	2,089
	25,228	27,344
Financing activities		
Capital grants		499
Loans from Canada currently payable	(199)	(185)
Contribution to Canada		(23,331)
Cash payment to Canada	(5,816)	
	(6,015)	(23,017)
Investment activities		
Additions to property and equipment	(4,007)	(13,375)
Sale of Canada Bonds		10,897
Other	426	423
	(3,581)	(2,055)
Increase in cash resources	15,632	2,272
Cash resources at beginning of year	39,413	37,141
Cash resources at end of year	55,045	39,413

Cash resources are defined to include cash and investments.

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1987

1. General

The Vancouver Port Corporation (the Corporation) was established effective July 1, 1983 as a local port corporation pursuant to the Canada Ports Corporation Act and is a parent Crown corporation named in Schedule C, Part II of the Financial Administration Act. The Corporation is exempt from income taxes.

The objectives of the Corporation are to manage and administer the harbour of Vancouver as an effective instrument in support of the national ports policy as set out in the Canada Ports Corporation Act.

2. Summary of Significant Accounting Policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and consistently applied. A summary of the significant accounting policies of the Corporation is as follows:

(a) Property and equipment

Property and equipment are recorded at cost. Depreciation is calculated on the straight-line basis, commencing with the year the asset becomes operational, at rates based on the estimated useful lives of the assets as follows:

Dredging	15 to 40 years
Berthing structures, buildings, roads and surfaces	10 to 40 years
Utilities	10 to 33 years
Machinery and equipment	1 to 20 years
Office furniture and equipment	5 years

(b) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. Although the Plan is a defined benefit plan, the contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

(c) Insurance

The Corporation assumes substantially all risks against fire and property damage, as well as for workers' compensation claims. Any costs arising from these risks are recorded in the accounts in the period incurred.

(d) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. After the amounts have been audited by the Municipal Grants Divison of Public Works Canada, any adjustments upon finalization are reflected in the accounts in the period of settlement.

(e) Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay and annual leave. These benefits are provided under collective agreements and corporate policy.

3. Investments

Current investments are in Government of Canada treasury bills and at December 31, 1987 and 1986 the market value of the treasury bills approximated carrying value.

VANCOUVER PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1987—*Concluded*

4. Long-term receivables

	1987	1986
	(in thousands of dollars)	
Non-interest bearing agreement with B.C. Rail, due as and when rail trackage is constructed on Roberts Bank causeway or April 1, 1994, whichever is earlier	3,947	3,947
Long-term agreement for sale of No. 1 Elevator, bearing interest at 6⅝% per annum, payable in blended annual instalments of $462,916 maturing December 31, 1996	3,065	3,309
Less: current portion	(260)	(244)
	2,805	3,065
Long-term agreement for sale of No. 3 Elevator, bearing interest at 5¾% per annum, payable in annual instalments of $117,720 plus interest maturing August 1, 1994	824	942
Less: current portion	(118)	(118)
	706	824
Other	61	66
	7,519	7,902

5. Property and equipment

	1987			1986
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	76,403		76,403	76,291
Dredging	366	178	188	200
Berthing structures	51,416	23,107	28,309	29,314
Buildings	43,801	9,909	33,892	34,893
Utilities	13,334	5,298	8,036	7,727
Roads and surfaces	30,619	15,435	15,184	15,379
Machinery and equipment	26,136	9,048	17,088	17,967
Office furniture and equipment	2,311	1,536	775	157
Projects under construction	1,876		1,876	2,259
	246,262	64,511	181,751	184,187

6. Loans from Canada

	1987	1986
	(in thousands of dollars)	
Interest-bearing loan at 7.5% repayable in blended annual instalments maturing December 31, 2000	4,148	4,333
Less: current portion	(199)	(185)
	3,949	4,148
Non-interest-bearing loan with an indefinite due date		76,494
Accrued interest not due and payable		27,377
	3,949	108,019

During the year, the non-interest-bearing loan and the related accrued interest in the amount of $103,871,000 were forgiven by Canada. This amount has been credited to contributed capital (see Note 9).

Principal repayment requirements over the next five years amount to $199,000 in 1988, $214,000 in 1989, $230,000 in 1990, $248,000 in 1991 and $266,000 in 1992.

7. Operating revenue, Net

The Corporation entered into new Terminal Services contracts during 1986 for terminals operated by the Corporation. Under the old contracts all revenues generated on these terminals were recorded by the Corporation as operating revenue with payments for the services of the service contractors recorded as operating expense. Under the new contracts revenues now accruing directly to the service contractors are not shown as revenue or expense in the Corporation's financial statements.

8. Commitments

At December 31, 1987 the estimated cost of completing all approved capital projects was $40 million of which the Corporation had contractual obligations at that date for $14.1 million.

The Corporation has long-term lease obligations of varying durations to 1991 for office accommodation aggregating $2,396,000 with annual payments in each of the four years of: 1988, $741,000; 1989, $662,000; 1990, $662,000; and 1991, $331,000.

9. Contributed capital

Payments made in 1986 to Canada and treated as contribution to Canada in the amount of $23,331,000 have been reclassified to contributed capital, the balance of which is now made up as follows:

	Contributed capital	Contribution to Canada
	(in thousands of dollars)	
Balance at beginning of year	7,733	(23,331)
Forgiveness of non-interest-bearing loans and related accrued interest (Note 6)	103,871	
Reclassification of contribution to Canada	(23,331)	23,331
Balance at end of year	88,273	

10. Related party transactions

Through common ownership, the Corporation is related to all Government of Canada created departments, agencies and Crown Corporations.

In addition to the loans from Canada disclosed in Note 6, the Corporation paid $1,594,000 (1986, $1,599,000) to Canada Ports Corporation as its share of that corporation's operating expenses and paid $5,815,500 to Canada as a cash payment in the current year. The Corporation has been requested to consider making a cash payment of 30% of 1987 net income, payable to Canada by March 31, 1988.

SUMMARY PAGE

VIA RAIL CANADA INC.

MANDATE

To manage and provide safe, efficient, effective and economic rail passenger service in Canada to meet the needs of the travelling public.

BACKGROUND

In accordance with contracts with the Minister of Transport, VIA Rail operates inter-city, transcontinental, regional and remote passenger train services over CN and CP railway tracks.

CORPORATION DATA

HEAD OFFICE	2 Place Ville-Marie, Montreal, Quebec H3B 2G6
STATUS	— Schedule III, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1977; under the *Canada Business Corporations Act*. The Minister of Transport acquired all common shares on behalf of the Crown on April 1, 1978.
CHIEF EXECUTIVE OFFICER	Denis de Belleval
CHAIRMAN	Lawrence Hanigan
AUDITOR	Raymond, Chabot, Martin, Paré & Associates

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1987	1986 (restated)	1985	1984 (restated)
At the end of the year				
Total Assets	954	964	899	750
Obligations to the private sector	negl.	4	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	769	743	712	603
Cash from Canada in the year				
— budgetary	536	506	631	474
— non-budgetary	nil	nil	nil	nil

VIA RAIL CANADA INC.

RESPONSIBILITY FOR PREPARATION AND INTEGRITY OF FINANCIAL STATEMENTS

The management of VIA is responsible for the preparation and integrity of the financial statements contained in the Annual Report. These statements have been prepared in accordance with generally accepted accounting principles and necessarily include some amounts that are based on management's best estimates and judgement. Management considers that the statements present fairly the financial position of VIA and the results of its operations.

To fulfill its responsibility, VIA maintains systems of internal accounting controls, policies and procedures to ensure the reliability of financial information and to safeguard assets. The internal control systems and financial records are subject to reviews by internal auditors and by Raymond, Chabot, Martin, Paré during the examination of the financial statements.

The Audit Committee of the Board of Directors meets periodically with the internal and external auditors, and with management to approve the scope of audit work and to assess reports on audit work performed. The financial statements have been reviewed by the Audit Committee and approved by the Board of Directors upon their recommendation.

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the balance sheet of VIA Rail Canada Inc. as at December 31, 1987 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, we have examined the transactions that came to our notice in the course of the above-mentioned examination of the financial statements of VIA Rail Canada Inc. for the year ended December 31, 1987, to determine whether they were in accordance with Part XII of the Financial Administration Act, the regulations, the charter and by-laws of the Corporation and any directives given to the Corporation pursuant to the Act. Our examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Raymond, Chabot, Martin, Paré
Chartered Accountants

Montréal, Canada
January 28, 1988

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

	1987	1986
Current assets		
Accounts receivable	9,408	8,435
Advance on contracts (Note 2)	4,538	5,024
Receivable from the Government of Canada	180,422	213,467
Materials and supplies	23,939	17,918
	218,307	244,844
Long-term assets		
Investment (Note 3)	2,001	2,001
Properties (Note 4)	733,613	717,058
	735,614	719,059
	953,921	963,903

	1987	1986
Current liabilities		
Bank advances	54	3,786
Accounts payable and accrued liabilities	162,601	201,573
Provincial income taxes payable	2,066	1,088
Deferred revenue	4,300	6,314
	169,021	212,761
Long-term liabilities		
Deferred investment tax credits	16,248	7,882
	16,248	7,882
SHAREHOLDER'S EQUITY		
Share capital (Note 5)	9,300	9,300
Contributed surplus	764,158	744,787
Deficit	(4,806)	(10,827)
	768,652	743,260
	953,921	963,903

See accompanying notes to financial statements.

Signed on behalf of the Board:

GARY T. BRAZZELL
Director and Chairman of the Audit Committee

LAWRENCE HANIGAN
Director and Chairman of the Board

VIA RAIL CANADA INC.—*Continued*

STATEMENT OF INCOME AND DEFICIT
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1987	1986
Revenue		
Passenger	195,248	204,055
Contract (Note 1a)	452,300	461,880
Asset replacement funding (Note 1a)	64,767	
Other	2,354	4,640
	714,669	670,575
Expenses		
Operations and maintenance	403,167	379,456
Customer and support services	184,548	191,062
General and administrative	54,698	59,177
Depreciation and amortization	53,713	58,935
	696,126	688,630
Income (loss) before income taxes	18,543	(18,055)
Income taxes (recovery) (Note 6)	12,522	(5,323)
Net income (loss)	6,021	(12,732)
Retained earnings (deficit)		
Balance at beginning of year	(10,827)	1,905
Balance at end of year	(4,806)	(10,827)

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1987	1986
Cash provided by (used in) operating activities		
Net income (loss)	6,021	(12,732)
Non-cash charges to income		
Depreciation and amortization	57,502	59,223
Losses on write-off and retirement	7,265	2,777
Amortization of investment tax credits	(3,789)	(288)
	66,999	48,980
Changes in working capital items		
Accounts receivable	(973)	2,294
Receivable from the Government of Canada	43,455	(59,637)
Materials and supplies	(6,021)	(7,832)
Accounts payable and accrued liabilities	(3,840)	19,806
Provincial income taxes payable	978	(639)
Deferred revenue	(2,014)	947
	31,585	(45,061)
Cash flow from operations	98,584	3,919
Cash provided by (used in) financing activities		
Capital funding from the Government of Canada	19,371	44,200
Receivable from the Government of Canada	(10,410)	19,341
Deferred investment tax credits	12,155	(4,684)
	21,116	58,857
Cash provided by (used in) investment activities		
Investment		(2,001)
Properties	(81,322)	(92,577)
Changes in working capital items		
Advance on contracts	486	(207)
Accounts payable and accrued liabilities	(35,132)	24,327
	(115,968)	(70,458)
Increase (decrease) in cash during the year	3,732	(7,682)
Cash (bank advances)		
Balance at beginning of year	(3,786)	3,896
Balance at end of year	(54)	(3,786)

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1987

1. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles. The significant policies are summarized as follows:

(a) Government funding:

The Corporation receives funds from the Government of Canada in the form of contract revenues and as financing for its capital expenditures.

Contract revenues pertain to services, activities and other undertakings provided by the Corporation for the management and operation of railway passenger services in Canada.

The funding for capital expenditures is provided under the Financial Administration Act in accordance with terms and conditions approved by Treasury Board.

These funds are accounted for as follows:

(i) Contract revenues are recorded in the Statement of Income on a realized and estimated basis with any changes in estimates being accounted for in the year of change.

(ii) The portion of funding for capital expenditures which relates to the replacement of capital properties is included in the Statement of Income and the balance of these funds is recorded as contributed surplus.

Prior to 1987, funding for replacement of capital properties was provided as a form of contract revenue and accounted for under this caption in the Statement of Income. Apart from this distinction as to form, the basis of accounting for government funding applied in 1987 does not give rise to any differences in the result or financial position of the Corporation as compared to prior years.

(b) Charges under railway operating agreements:

The Corporation has operating agreements with Canadian National Railway Company and Canadian Pacific Limited for the use of tracks, facilities, train personnel, rolling stock servicing and refurbishing.

Charges under the operating agreements are recorded on an incurred and estimated basis. The charges are subject to adjustment by the Canadian Transport Commission following a review of the actual costs incurred each year by the parties concerned. Adjustments arising from this review are included in the Statement of Income in the year in which the resolution occurs.

Costs incurred under the railway operating agreements amounted to $189,384,000 (1986: $235,986,000).

VIA RAIL CANADA INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1987—*Continued*

(c) Materials and supplies:

The inventory is valued at weighted average cost for on-board stock, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second-hand, obsolete and scrap materials.

(d) Properties:

Properties, including those acquired under capital leases, are recorded at cost. The costs of refurbishing and rebuilding of rolling stock for the first time are capitalized. These costs are incurred to improve and extend the useful life of the assets concerned. The costs of refurbishing and rebuilding of rolling stock, for a second time, except for major renewals, are charged to operations.

(e) Depreciation and amortization:

Depreciation and amortization is calculated on a straight-line basis at rates sufficient to write off the cost of properties over their estimated useful lives. The estimated useful lives for significant classes of assets are as follows:

Rolling stock	8 to 30 years
Stations and facilities	20 years
Maintenance buildings	25 years
Machinery and equipment	5 to 15 years
Office furniture and equipment	3 to 20 years
Leasehold and infrastructure improvements	10 to 38 years
Other capital properties	3 to 10 years

No depreciation or amortization is provided for projects in progress.

(f) Leases:

Assets recorded under capital leases are amortized on a straight-line basis over the terms of the leases.

All other leases are accounted for as operating leases and the rental costs are accounted for as incurred.

(g) Deferred investment tax credits:

In accordance with the cost reduction approach, investment tax credits are deferred and amortized to income over the estimated useful lives of the related assets.

(h) Pensions:

The cost of providing pension benefits is determined by actuarial valuations, which allocate to each year of service the applicable portion of total estimated benefits, based on projections of employees' compensation levels to the time of their retirement.

Pension expense includes both the cost of benefits attributable to services rendered during the current year and the amortization of unfunded liabilities pertaining to accumulated past service benefits. This amortization is calculated over expected average remaining service lives of the Corporation's active employee groups.

The foregoing policy complies with new recommendations of the Canadian Institute of Chartered Accountants, applicable prospectively from January 1, 1987. In 1986 and prior years, the cost of providing pension benefits was considered to be equivalent to their funding determined with regard for rates recommended by the Actuary and approved by the Superintendent of Insurance. The change in basis of accounting has not had any material effect on the result of the year or the financial position of the Corporation as at December 31, 1987.

2. Advance on contracts

Advance on contracts represent payments made for the purchase of maintenance materials.

3. Investment

The Corporation owns common shares in Railroad Association Insurance, Ltd. (R.A.I.L.) representing a 4% interest therein. The investment is accounted for on the cost basis.

4. Properties

	1987	1986
	(in thousands of dollars)	
Land	2,805	2,806
Rolling stock	542,332	517,851
Stations and facilities	12,583	12,526
Maintenance buildings	164,512	90,029
Machinery and equipment	12,185	6,818
Office furniture and equipment	23,092	21,417
Leasehold and infrastructure improvements	138,263	123,420
Other capital properties	50,223	46,136
	945,995	821,003
Accumulated depreciation and amortization	(253,424)	(205,664)
	692,571	615,339
Projects in progress	41,042	101,719
	733,613	717,058

At December 31, 1987 the gross value of assets under capital leases included above was $7,239,000 (1986: $7,235,000) and related accumulated amortization thereon amounted to $1,194,000 (1986: $271,000).

5. Share capital

	1987	1986
	(in thousands of dollars)	
Authorized		
An unlimited number of common shares of no par value		
Issued and fully paid		
93,000 common shares	9,300	9,300

6. Income taxes

The effective tax rate in the Statement of Income varies from the combined Federal and Provincial tax rate mainly as a result of differences between capital cost allowances and depreciation and amortization expense. No benefits have been recognized in respect of these differences because of uncertainty as to their realization in future accounting periods.

7. Lease obligations and commitments

(a) The future minimum rental payments relating to operating leases are as follows:

	(in thousands of dollars)
1988	13,874
1989	12,367
1990	12,151
1991	12,715
1992	12,881
Subsequent years	250,143
	314,131

VIA RAIL CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1987—*Concluded*

A significant portion of the leases are for real estate or rental of computer equipment and services.

(b) No obligations under capital leases exist as lease payments applicable to the initial terms have been paid in lump sums at the inception of the leases.

(c) As at December 31, 1987 the Corporation has outstanding commitments mainly relating to the acquisition and upgrading of property and equipment amounting to approximately $77,253,000.

8. Pension plans

(a) The Corporation has retirement benefit plans covering all of its permanent employees, including those transferred from Canadian National Railway Company during the year (Note 9). Under the plans, employees are entitled to benefits at retirement age, based on compensation and length of service.

Actuarial valuations of the pension plans were carried out as at December 31, 1986, to enable application of the basis of accounting described in Note 1(h). Based on these valuations and actuarial projections made for 1987, the accumulated plan benefits as at December 31, 1987, excluding any such benefits pertaining to the foregoing employees transferred to the Corporation during the current year, were $339,000,000. The net assets available to provide for these benefits at market related values as at that date amounted to $336,000,000.

(b) It was agreed that the employees transferred from Canadian National Railway Company during the year would be fully protected to the extent of their benefits accrued under the pension plan of their former employer. Negotiations are pending concerning the amount of funds to be transferred to cover accumulated benefits up to the dates of transfer.

9. Related party transactions

VIA Rail Canada Inc. is a Crown Corporation with all of its issued shares owned by the Government of Canada.

In the normal course of business, the Corporation contracts with other Crown Corporations for services which in 1987 amounted to $155,492,000 (1986—$198,927,000). Accounts payable and accrued liabilities as at December 31, 1987 included $15,572,000 (1986—$46,102,000) pertaining to these services.

During the past three years, a substantial portion of rolling stock operation and maintenance, train crewing and station activities, previously conducted under the operating agreement with Canadian National Railway Company referred to in Note 1(b), have been progressively transferred under the Corporation's direct control. Pursuant to these arrangements certain inventories and properties were acquired during the year for a total consideration of $376,000 (1986—$4,961,000). The Corporation also acquired the services of approximately 1,000 (1986—282) former employees of Canadian National Railway Company and entered into certain operating leases for the rental of real estate on which maintenance buildings and facilities are located.

PART II

CROWN CORPORATIONS AND OTHER CORPORATE INTERESTS OF CANADA

1. INTRODUCTION TO PART II

This Part responds to the provision in the *Financial Administration Act*, paragraph 151(3)(a) that the Report of the President "shall include a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of or in trust for the Crown or any Crown corporation."

The information represents the status of Crown corporations and other corporate interests of Canada as at July 31, 1988, unless otherwise noted.

The individual lists are:

Parent Crown Corporations and their subsidiaries and associates. These are grouped as:

— **subsidiaries held at 100%**, if wholly-owned,

— **subsidiaries held at 50-99%**, if 50% or more of the equity is held by a Crown corporation; or,

— **Associates held at less than 50%** if less than 50% is held. (Generally, subsidiaries of subsidiaries are listed only to a second ownership level below the 100% owned category);

Joint Enterprises are corporate entities in which Canada, through a Minister, owns shares, the rest being owned by another level of government, e.g., provincial or municipal;

Mixed Enterprises are corporate entities in which Canada, through a Minister, owns shares, the rest being owned by private sector parties;

Other Entities are corporate entities in which Canada holds no shares but, directly or through a Crown corporation, has a right pursuant to statute, articles of incorporation, letters patent or by-law, to appoint or nominate one or more members of the board of directors or similar governing body.

International Organizations are corporate entities created pursuant to international agreements by which Canada has a right to appoint or elect members to a governing body.

A statistical summary of the number of entities in each of the lists is presented on the next page.

The reader should note that the descriptions of corporate mandates appearing in this Part are intended to convey the essence of those mandates. They are not legal descriptions. Similarly, the description of the government's objective in making investments in these corporations is meant only as a summarization. For further information, the reader is referred to the special Acts, articles of incorporation, or annual reports of the corporations. The federal ownership percentage data displayed are based on the number of voting shares.

2. STATISTICAL SUMMARY

As at July 31, 1988

Crown Corporations

• Parent Crown corporations including eight corporations which are exempted from Part X of the FAA	52*
• Wholly-owned subsidiaries	125
TOTAL	177

Crown Corporations' Investments (direct and indirect)

• Subsidiaries held at 50% or more but less than 100%	33
• Associates held at less than 50%	141
TOTAL	174

Joint and Mixed Enterprises

TOTAL	24**

Other Entities

— Entities without share capital	44

International Organizations

— Entities created pursuant to international agreement	13

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* Includes:

— in process of dissolution

Canadian National (West Indies) Steamships Ltd.

Excludes:

Teleglobe Canada — assets sold April 3, 1987

** Includes:

— 13 corporations in which the Superintendent of Bankruptcy has received shares in lieu of a cash levy.

3. THE LISTINGS

3.1. PARENT CROWN CORPORATIONS, WHOLLY-OWNED SUBSIDIARIES, OTHER SUBSIDIARIES AND ASSOCIATES

Notes:

1. For corporations scheduled in the *Financial Administration Act* (FAA), the relevant schedule is shown in parentheses immediately following the corporation's name.

2. Under the FAA, a subsidiary is a Crown corporation if it is wholly-owned directly or indirectly by one or more parent Crown corporations.

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1. Air Canada (III-II)

Subsidiaries held at 100%
- Air BC Limited
- enRoute Card Inc.
- enRoute Card International Inc.
  - enRoute Card USA Inc.
  - enRoute Network Inc.
  - enRoute Card Europe B.V.
- Airtransit Canada
- Touram Inc.
  - Touram Group Service Inc.
- Gelco Express Ltd.
  - Gelco Same Day Ltd.
- 157710 Canada Inc.

Subsidiaries held at 50-99%
- Matac Cargo Ltd. (50%)
- The Gemini Group Automated Distribution Systems Inc. (50%)
- 152160 Canada Inc. (75%)
  - Air Ontario Inc.
  - Air Alliance Inc.
- Northwest Territorial Airways Ltd. (90%)
- Express Messenger Systems Incorporated (65%)
- Northern Express Messenger Systems Ltd. (65%)

Associates held at less than 50%
- Aeronautical Radio, Inc. (nominal)
- Aerospace Realties (1986) Ltd. (30.3%)
- Air Cargo Facilities Inc. (nominal)
- Air Nova Inc. (49%)
- Airlines Clearing House Inc. (nominal)
- Airlines Reporting Corporation (nominal)
- Airline Tariff Publishing Co. (nominal)
- Global Travel Computer Holdings Ltd. (34.78%)
- GPA Group Ltd. (22.74%)
  - Air Maple Limited
  - Air Tara Limited
  - Aviation Consultants Limited
  - Avitas Inc. (25%)
  - Elasis B.V.
  - Extra Executive Transport GmbH (49%)
  - GPA Airbus 320 Limited (50%)
  - GPA Corporation

GPA Europe Limited
GPA Finance Limited
GPA Jetprop Inc.
GPA Fokker 100 Limited (50%)
GPA Fokker 100 (NA) N.V. (50%)
GPA Jetprop Limited (50%)
GPA Leasing (NA) N.V.
GPA Midland Limited (51%)
GPA Netherlands B.V.
Guinness Peat Aviation Asia Limited
Guinness Peat Aviation (Belgium) N.V.
Panco Corporation
Transportation Analysis International Limited
Irish Aerospace Limited (50%)
TAI Incorporated
TransTiger Corporation
Innotech Aviation Industries (1986) Ltd. (30.3%)
Innotech Aviation Enterprises Ltd. (66.9%)
International Aeradio (Caribbean) Limited (nominal)
Société internationale de télécommunications aéronautiques (nominal)
Laxfuel Corporation (nominal)
Lax Two Corp. (nominal)

2. Atlantic Pilotage Authority (III-I)

3. Atomic Energy of Canada Limited (III-I)

4. Bank of Canada (Exempted)

5. Canada Council (Exempted)

6. Canada Deposit Insurance Corporation (III-I)

7. Canada Development Investment Corporation (III-II)

Subsidiaries held at 100%
Cartierville Financial Corporation
Eldorado Nuclear Limited
Eldorado NPI Limited
Eldorado Aviation Limited
Eldorado Resources Limited
119371 Canada Limited
Eldor Resources Limited
Key Lake Mining Corp. (16.6%)

Associates held at less than 50%

Varity Corporation (2.7%)

8. Canada Harbour Place Corporation (III-I)

9. Canada Lands Company Limited (III-I)

Subsidiaries held at 100%
Canada Lands Company (Mirabel) Limited
Canada Lands Company (Le Vieux-Port de Montréal) Limited
Canada Lands Company (Vieux-Port de Québec) Inc.

10. Canada Mortgage and Housing Corporation (III-I)

11. Canada Museums Construction Corporation Inc. (III-I)

12. Canada Ports Corporation (III-II)

    Subsidiary held at 50-99%
        Ridley Terminals Inc. (90%)

13. Canada Post Corporation (III-I)

    Associates held at less than 50%
        EMS International Ltd. (9%)

14. Canadian Broadcasting Corporation (Exempted)

    Associates held at less than 50%
        Cable North Microwave Limited (1 share)
        Master FM Limited (20%)

15. Canadian Commercial Corporation (III-I)

16. Canadian Dairy Commission (III-I)

17. Canadian Film Development Corporation (Exempted)

18. Canadian Institute for International Peace and Security (Exempted)

19. Canadian Livestock Feed Board (III-I)

20. Canadian National Railway Company (III-II)

    Subsidiaries held at 100%
        Autoport Limited
        The Canada and Gulf Terminal Railway Company
        Canadian National Express Company
        The Canadian National Railways Securities Trust
        Canadian National Steamship Company, Limited
        Canadian National Telegraph Company
            The Great North Western Telegraph Company of Canada (94.54%)
        Canadian National Transfer Company Limited
        Canadian National Transportation, Limited
            Chapman Transport Limited
            Empire Freightways Limited
            Royal Transportation Limited
        Canat Limited
        CN (France) S.A.
        CNM Inc.
            Halifax Industries (Holdings) Limited (33.3%)
            Lakespan Marine Inc. (50%)
            Seabase Limited (15%)
        CN Tower Limited
        CN Transactions Inc.
            Canac International Inc.
                Canac International Ltd.
            Canaprev Inc. (50%)
            Canaven Limited
            CN Exploration Inc.
            East Yard Development Ltd. (50%)
            The Toronto Terminals Railway Company (50%)
        EID Electronic Identification Systems Ltd.
        Grand Trunk Corporation
            Central Vermont Railway, Inc.
            Domestic Four Leasing Corporation

Domestic Two Leasing Corporation
Relco Financial Corp.
Duluth, Winnipeg and Pacific Railway Company
Grand Trunk Land Development Corporation
Grand Trunk Radio Communications, Inc.
Grand Trunk Western Railroad Company
The Belt Railway Company of Chicago (8.33%)
Chicago and Western Indiana Railroad Company (20%)
Domestic Three Leasing Corporation
Trailer Train Company (2.7%)
The Minnesota and Manitoba Railroad Company
The Minnesota and Ontario Bridge Company
Mount Royal Tunnel and Terminal Company, Limited
Northwestel Inc.
Terra Nova Telecommunications Inc.

Subsidiaries held at 50-99%
The Canada Southern Railway Company (50%)
The Canadian Northern Quebec Railway Company (59.7%)
Detroit River Tunnel Company (50%)
The Northern Consolidated Holding Company Limited (71.9%)
The Public Markets, Limited (50%)
The Quebec and Lake St. John Railway Company (89.1%)
Shawinigan Terminal Railway Company (50%)

Associates held at less than 50%
Compagnie de gestion de Matane Inc. (49%)
Computer Sciences Canada, Ltd. (7.87%)
Dome Consortium Investments Inc. (10.52%)
Eurocanadian Shipholdings Limited (18%)
Fort Point Holdings Ltd. (25%)
Halterm Limited (33.33%)
Railroad Association Insurance, Ltd. (7.4%)
Telesat Canada (3.75%)

21. Canadian National (West Indies) Steamships, Ltd. (III-I)*

22. Canadian Patents and Development Limited (III-I)

23. Canadian Saltfish Corporation (III-I)

24. Canadian Wheat Board (Exempted)

25. Cape Breton Development Corporation (III-I)

Subsidiaries held at 100%
Cape Breton Carbofuels Limited
Cape Breton Marine Farming Limited (Inactive)
Darr (Cape Breton) Limited
Dundee Estates Limited

Subsidiaries held at 50-99%
Whale Cove Summer Village Limited (62.5%)

* In process of dissolution

Associates held at less than 50%
Bay Lumber Limited (7%)
Haak Conveyor & Manufacturing Limited (42%)
Newco Mining Limited (10%) (Inactive)
4 M Panga Hotel Co. Limited (45%)

26. Defence Construction (1951) Limited (III-I)

27. Export Development Corporation (III-I)

28. Farm Credit Corporation (III-I)

29. Federal Business Development Bank (III-I)

30. Freshwater Fish Marketing Corporation (III-I)

31. Great Lakes Pilotage Authority, Ltd. (III-I)

32. Halifax Port Corporation (III-II)

33. Harbourfront Corporation (III-I)

Subsidiaries held at 100%
Peter Street Basin Properties Inc.
630370 Ontario Ltd.

Subsidiaries held at 50-99%
Harbourpoint Developments (Harbourfront) Limited
Art Gallery at Harbourfront (membership interest)
School-By-the-Water (membership interest)

34. International Centre for Ocean Development (III-I)

35. International Development Research Centre (Exempted)

36. Laurentian Pilotage Authority (III-I)

37. Marine Atlantic Inc. (III-I)

Subsidiaries held at 100%
Coastal Transport Ltd.
Newfoundland Dockyard Company

38. Mingan Associates Ltd. (III-I) (Inactive)

39. Montreal Port Corporation (III-II)

40. National Arts Centre Corporation (Exempted)

41. National Capital Commission (III-I)

42. Pacific Pilotage Authority (III-I)

43. Petro-Canada (III-II)

Subsidiaries held at 100%
Amauligak Exploration Inc.
Bent Horn Development Inc.
Canertech Inc.*

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* In process of dissolution

Petro-Canada Consulting Corporation
Petro-Canada Enterprises Inc.*
Petro-Canada Espanola, S.A.
Petro-Canada International Assistance Corporation (acting parent Crown corporation)
Petro-Canada Inc.
- Arctic Pilot Project Inc.
- Asher American, Inc.
- Blakeney and Son (1979) Ltd.
- BP Marketing Canada Limited
- Canadian Petroleum Studies Inc.
- Fifth Pacific Stations Ltd.
- GMI Co. (Bahamas) Limited
- Independent Fuels & Lumber Ltd.*
- Morrow Fuel Oil Sales Ltd.
- Northwest Terminals Ltd.
- Opal Oils Limited
  - Commodore Oil Limited
- First Pacific Stations Ltd.
- Second Pacific Stations Ltd.
- Third Pacific Stations Ltd.
- Fourth Pacific Stations Ltd.
- Pacific Petroleums Ltd.*
- Pacific Pipelines, Inc.
- Petro-Canada (Argentina) Inc.
- Petro-Canada Hydrocarbons Inc.
- Petro-Canada (Indonesia) Inc.
- Petro-Canada (Malaysia) Inc.
- Petro-Canada (Barito) Inc.
- Petro-Canada Chemicals Inc.
- Petro-Canada Oil & Gas Inc.
- Petro-Canada Petroleum Marketing Inc.
- Petro-Canada (Pakistan) Inc.
- Petro-Canada (South America) Inc.
- Petro-Canada (Thailand) Inc.
- Petro-Canada Petroleum Inc.*
- Petro-Canada Youth Inc.
- Depanneurs Le Frigo Ltée.
- Ducharme et Carbone (1981) Inc.
- Chatelaine Restaurants Limited
- St. Laurent Petroleum Inc.
- Petro-Canada (U.K.) Limited
- Petro-Canada (Vietnam) Inc.
- Petroleum Transmission Company
- Prairie Leaseholds Ltd.
- Rocair Limited
- Servico Limited
- Wayfare Restaurants Limited
- XYCHEM Inc.
- 103912 Canada Inc.
- 106616 Canada Inc.
- 106621 Canada Inc.
- 146923 Canada Ltd.
- 146924 Canada Ltd.
- 158226 Canada Inc.

* In process of dissolution

Subsidiaries held at 50-99%
- Canstar Oil Sands Ltd. (50%)
- Les Huiles Du Royaume Inc. (50%)
- Marchand Petroleum (Canada) Inc. (50%)
- Panarctic Oils Ltd. (52.73%)
- Petro-Canada Centre Inc. (50%)
  - Petro-Canada Centre Finance Inc.
- Sedpex Inc. (50%)
- 288564 Alberta Ltd. (50%)

Associates held at less than 50%
- Alberta Products Pipeline Ltd. (35%)
- Downhole Systems Technology Canada Inc. (18.3%)
- Fundy Energy Inc. (49%)
- Harvey's Oil Limited (49.9%)
- Internationale de Services Industriels et Scientifique, S.A. (27%)
- Les Huiles Desroches Inc. (45%)
- Les Huiles La Montagne Inc. (49%)
- Les Petroles Sherbrooke Inc. (49%)
- McAsphalte Inc. (49%)
- Marc Dufresne (1978) Inc. (49.99%)
- Montreal Pipeline Limited (20%)
- Northward Development Ltd. (17%)
- Peace Pipeline Ltd. (10.89%)
- Perry Fuels Inc. (49%)
- Petrogas Processing Ltd. (11.4%)
- Petrole Sud-Ouest Inc. (49.9%)
- Petroles de la Maurice (Canada) Inc. (49.99%)
- Petroles M. Miron Inc. (49.9%)
- Petroles St. Jean Sur Richelieu Inc. (49%)
- Redwater Water Disposal Co. Ltd. (21%)
- Roma Fuels Limited (49%)
- Sulconam Inc. (7.6%)
- Superline Fuels Ltd. (49.99%)
- Sydco Fuels Inc. (49.99%)
- Syncrude Canada Ltd. (17%)
- Thermo Page Inc. (49%)
- Touchcom Inc. (45%)
- Town & Country Fuels (1980) Inc. (49%)
- TransNorthern Pipeline Ltd. (33.3%)
- Westcoast Energy Inc. (34%)
  - Westcoast Transmission Company (Alberta) Ltd.
  - Westcoast Transmission Holdings Ltd.
  - Vancal Properties Ltd.
  - W.T. Investments Inc.
  - Westcoast Diversified Industries Ltd.
  - Westcoast Transmission Company, Inc.
  - Westcoast Energy Marketing Ltd.
  - Westcoast Petroleum Ltd.
    - Westcoast Resources Inc.
    - Dover Petroleum Inc.
    - Texas Pacific Oil Canada Ltd.
    - Canadian Roxy Petroleum Ltd. (77.8%)
  - Island & Coastal Natural Gas Co. Ltd.
  - Inter B.C. Gas Transmission Ltd.
  - Saratoga Processing Company Limited (25%)
  - Pacific Northern Gas Ltd. (44%)
    - PNG Marketing Ltd.
  - Foothills Pipe Lines Ltd. (30%)

Foothills Pipe Lines (North B.C.) Ltd. (49%)
Foothills Pipe Lines (Yukon) Ltd. (50%)
Foothills Pipe Lines (North B.C.) Ltd. (51%)
Foothills Pipe Lines (South Yukon) Ltd.
Foothills Pipe Lines (North Yukon) Ltd.
Foothills Pipe Lines (South B.C.) Ltd. (51%)
Foothills Pipe Lines (Alta.) Ltd. (51%)
Foothills Pipe Lines (Sask.) Ltd. (51%)
Foothills Engineering Ltd.
113989 Canada Limited (49.9%)
128963 Canada Inc. (49%)
139741 Canada Ltée. (49%)

Subsidiaries held at less than 5% (other interests)
Carnduff Gas Limited
Cheyenne Petroleum Corp. (NPL)
Cynthia Gas Gathering Company Limited
House of Brougham Limited
Kanata Hotels International Inc.
Manhattan Continental Dev. Corp.
Northwood Pulp and Timber Limited
Oil Spill Response Limited
Pacific Energy Resources Ltd.
Pacific Northern Gas Ltd.
Polar Gas Engineering Services Ltd.
Riley's Data Share International Ltd.
Rimbey Pipe Line Co. Ltd.
Sultran Ltd.
Toronto Credits Limited
Trans Canada Resources Ltd.
Wardean Drilling Co. Limited
204383 Enterprises Inc.
346877 Ontario Ltd.

44. Port of Quebec Corporation (III-II)

45. Prince Rupert Port Corporation (III-II)

46. Royal Canadian Mint (III-II)

47. Saint John Port Corporation (III-II)

48. St. John's Port Corporation (III-II)

49. The St. Lawrence Seaway Authority (III-I)

Subsidiaries held at 100%
The Jacques Cartier and Champlain Bridges Incorporated
The Seaway International Bridge Corporation, Ltd.

50. Standards Council of Canada (III-I)

51. Vancouver Port Corporation (III-II)

52. VIA Rail Canada Inc. (III-I)

Associates held at less than 50%
Railroad Association Insurance, Ltd. (4%)

3.2 JOINT AND MIXED ENTERPRISES

These are enterprises with share capital which is owned partly by Canada, the rest being owned by other governments and/or other organizations to further common objectives. (Note: Subsidiaries and associates are not listed.)

1. Canarctic Shipping Company Limited
2. Cooperative Energy Corporation
3. Lower Churchill Development Corporation Limited
4. Mohawk St. Régis Lacrosse Ltd. (inactive)
5. National Sea Products Ltd.
6. Newfoundland and Labrador Development Corporation Limited
7. North Portage Development Corporation
8. NPM Nuclear Project Managers Canada Inc.
9. Société Inter-Port de Québec
10. Telesat Canada
11. 125459 Canada Ltd.

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations:

12. Blake Resources
13. Braeswood Explorations Limited
14. Captain Scotts Fish & Chips (1978) Ltd.
15. Equity Capital Investments Ltd.
16. Geoform Deisgns Inc.
17. Haveiock Energy & Resources Inc.
18. House of Brougham Ltd.
19. International Hydrodynamics Co. Ltd.
20. Mission River Petroleum Ltd.
21. Mount Nansen Mines Ltd.
22. Prestige Poultry Products Ltd.
23. Romfield Building Corporation Ltd.
24. Totran Services Ltd.

3.3 OTHER ENTITIES

These are corporate entities without share capital for which the Government of Canada has a right to appoint members to the boards of directors or similar governing bodies.

(Harbour Commissions are grouped at the foot of this list)

1. Agricultural Products Board
2. Asia-Pacific Foundation of Canada
3. The Army Benevolent Fund
4. Association for the Export of Canadian Books
5. The Blue Water Bridge Authority
6. Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children
7. Buffalo and Fort Erie Public Bridge Authority
8. Calgary Olympic Development Association
9. Canadian Fitness and Lifestyle Research Institute Inc.
10. Canadian Livestock Records Corporation
11. Canada Grains Council
12. Canadian International Grains Institute
13. Coaching Association of Canada
14. Forest Engineering Research Institute of Canada
15. FORINTEK Canada Corp.
16. Hockey Canada Inc.
17. International Fisheries Commission Pension Society
18. Last Post Fund
19. Maritime Forestry Complex Corp.
20. Medical Council of Canada
21. The Nature Trust of British Columbia
22. National Sport and Recreation Centre, Inc.
23. Northern Native Fishing Corporation
24. NWT Co-operative Business Development Fund
25. Oo-Za-We-Kwun Centre Inc. (inactive)
26. PARTICIPaction
27. POS Pilot Plant Corporation

28. Pulp and Paper Research Institute of Canada
29. Roosevelt Campobello International Park Commission
30. Saint John Harbour Bridge Authority
31. Terry Fox Humanitarian Award Inc.
32. Trustees of the Olympic Endowment Fund
33. The Vanier Institute of the Family
34. Western Grains Research Foundation
35. XV Winter Games Organizing Committee (OCO'88)

Harbour Commissions

36. Fraser River Harbour Commission
37. The Hamilton Harbour Commissioners
38. Thunder Bay Harbour Commission
39. Nanaimo Harbour Commission
40. North Fraser Harbour Commission
41. Oshawa Harbour Commission
42. Port Alberni Harbour Commission
43. The Toronto Harbour Commissioners
44. Windsor Harbour Commission

3.4 INTERNATIONAL ORGANIZATIONS

Corporate entities created pursuant to international agreements where Canada has a right to appoint or elect members to a governing body.

1. African Development Bank
2. African Development Fund
3. Asian Development Bank
4. Caribbean Development Bank
5. Commonwealth War Graves Commission
6. Inter American Development Bank
7. International Bank for Reconstruction and Development

8. International Boundary Commission
9. International Development Association
10. International Finance Corporation
11. International Fund for Agricultural Development
12. International Joint Commission
13. International Monetary Fund

APPENDIX 'A'

Additions/Deletions to Part II Listings
July 31, 1987 — July 31, 1988

Name	Change	Notes
106618 Canada Inc.	Deleted	Petro-Canada
106619 Canada Inc.	Deleted	Petro-Canada
106620 Canada Inc.	Deleted	Petro-Canada
153333 Canada Inc.	Deleted	Air Canada
157710 Canada Inc.	Added	Air Canada
158226 Canada Inc.	Added	Petro-Canada
Air Alliance Inc.	Added	Air Canada
Aircraft Finance Limited, Ireland	Deleted	Air Canada
Aircraft Finance Limited, United Kingdom	Deleted	Air Canada
Aviation Finance Limited	Deleted	Air Canada
Braeswood Explorations Limited	Added	Superintendent of Bankruptcy
CN Hotels Inc.	Deleted	Canadian National Railway Company
Campbell Resources Inc.	Deleted	Petro-Canada
Canac Consultants Limited	Deleted	Canadian National Railway Company
Canac International Inc.	Added	Canadian National Railway Company
Canac International Ltd.	Added	Canadian National Railway Company
Canada Development Corporation	Deleted	Sold
Canadian Livestock Records Corporation	Added	Newly created
Canadian National Hotels (Moncton) Ltd.	Deleted	Canadian National Railway Company
Canadian Petroleum Studies Inc.	Added	Petro-Canada
Canagrex	Deleted	Dissolved
Cape Breton Marine Farming Limited	Added	Cape Breton Development Corporation
Downhole Systems Technology Canada Inc.	Added	Petro-Canada
Dreco Energy Services	Deleted	Superintendent of Bankruptcy
enRoute Card Europe B.V.	Added	Air Canada
enRoute Card USA Inc.	Added	Air Canada
enRoute Network Inc.	Added	Air Canada
EMS International Ltd.	Added	Canada Post Corporation
European Expedite Limited, Ireland	Deleted	Air Canada
European Expedite Limited, United Kingdom	Deleted	Air Canada
Express Messenger Systems Incorporated	Added	Air Canada
Foothills Oil Pipe Line Ltd.	Deleted	Petro-Canada
Fundy Energy Inc.	Added	Petro-Canada
GPA Financial Services Limited	Deleted	Air Canada
GPA Holdings Limited	Deleted	Air Canada
GPA Insurance Brokers Limited	Deleted	Air Canada
GPA Jetprop Limited	Deleted	Air Canada
Gelco Express Ltd.	Added	Air Canada
Gelco Same Day Ltd.	Added	Air Canada
Guinness Peat Aerospace Limited, United Kingdom	Deleted	Air Canada
Guinness Peat Aerospace Limited, Ireland	Deleted	Air Canada
Guinness Peat Western Limited	Deleted	Air Canada
Havelock Energy & Resources Inc.	Added	Superintendent of Bankruptcy
Innotech Aviation Inc.	Deleted	Air Canada
International Standard Resources Ltd.	Deleted	Petro-Canada
Keyanaw Oils Sands Ltd.	Deleted	Petro-Canada
Les Huiles La Montagne Inc.	Added	Petro-Canada
Mascot Gold Mines Ltd.	Deleted	Petro-Canada
Mission River Petroleum Ltd.	Added	Superintendent of Bankruptcy
N.S. Holdco Ltd.	Deleted	Sold
NWT Co-operative Business Development Fund	Added	Created 1986—Omitted from previous listing
New Nadina Explorations Ltd.	Deleted	Petro-Canada

Name	Change	Notes
Northern Canada Power Commission	Deleted	Sold
Northern Express Messenger Systems Ltd.	Added	Air Canada
Northwest Territorial Airways Ltd.	Added	Air Canada
Petro-Canada (Argentina) Inc.	Added	Petro-Canada
Petro-Canada Drilling Inc.	Deleted	Petro-Canada
Petro-Canada (Indonesia) Inc.	Added	Petro-Canada
Petro-Canada (Malaysia) Inc.	Added	Petro-Canada
Petro-Canada (Pakistan) Inc.	Added	Petro-Canada
Petro-Canada (South America) Inc.	Added	Petro-Canada
Petro-Canada (Thailand) Inc.	Added	Petro-Canada
Petro-Canada (Vietnam) Inc.	Added	Petro-Canada
Petrole Sud-Ouest Inc.	Added	Petro-Canada
Petron Petroleum Ltd.	Deleted	Petro-Canada
Pulp and Paper Research Institute of Canada	Added	Created 1950—Omitted from previous listing
Relco Financial Corp.	Added	Canadian National Railway Company
Sun Mountain Development Limited (Cape Breton Ski Club)	Deleted	Canadian National Railway Company
Superline Fuels Ltd.	Added	Petro-Canada
Sydco Fuels Inc.	Added	Petro-Canada
The Gemini Group Automated Distribution Systems Inc.	Added	Air Canada
Touchcom Inc.	Added	Petro-Canada
Trans Canada Resources Ltd.	Added	Petro-Canada
TransNorthern Pipeline Ltd.	Added	Petro-Canada
Trans-Northern Pipelines Inc.	Deleted	Petro-Canada
Viscom International (USA) Limited	Deleted	Canadian Broadcasting Corporation
Visnews Limited	Deleted	Canadian Broadcasting Corporation
Wapisoo Oil Sands Ltd.	Deleted	Petro-Canada
Westcoast Energy Inc.	Added	Petro-Canada
Westcoast Energy Ltd.	Deleted	Petro-Canada
Westcoast Energy Marketing Ltd.	Added	Petro-Canada
Westcoast Transmission Company Ltd.	Deleted	Petro-Canada
Wilanour Resources Ltd.	Deleted	Superintendent of Bankruptcy

4. CORPORATE INFORMATION

4.1 JOINT (J) AND MIXED (M) ENTERPRISES—CORPORATIONS WITH SHARE CAPITAL WHICH IS OWNED PARTLY BY CANADA THROUGH A MINISTER, THE REST BEING OWNED BY ANOTHER LEVEL OF GOVERNMENT AND/OR OTHER ORGANIZATIONS

Name of Corporation	Type	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End/ Total Assets (A)/ Liabilities (L)	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage*
Canarctic Shipping Company Limited	M	Suite 809 350 Sparks Street Ottawa, Ontario K1R 7S8	Transport	1975, Canada Corporations Act	December 31/87 A = $30.5M L = $36.2M	Coopers & Lybrand	To acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.	51%
Cooperative Energy Corporation	M	2000, 530-8 Avenue S.W. Calgary, Alta. T2P 3S8	Energy, Mines and Resources	1982, Cooperative Energy Act	December 31/87 A = $199.9M L = $89.8M	Touche, Ross & Co.	To operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources./To bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.	25%
Lower Churchill Development Corporation Limited	J	P.O. Box 9800 St. John's, Nfld. A1A 3W3	Energy, Mines and Resources	1978, Newfoundland Companies Act	December 31/87 A = $30.2M L = $81,000	Clarkson Gordon & Co.	To establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.	49%
Mohawk St. Régis Lacrosse Ltd.	M	c/o Honeywell, Wotherspoon 500-90 Sparks St. Ottawa, Ontario K1P 5B4	Indian Affairs and Northern Development	1975, Business Corporations Act of Ontario	August 31/83 (inactive)	N/A	To acquire assets of an insolvent lacrosse stick manufacturing company located on St. Régis Reserve, Cornwall Island.	(inactive)
National Sea Products Ltd.	M	1959 Upper Water Street Halifax, N.S. B3J 3B7	Minister of State Privatization and Regulatory Affairs	1953, Nova Scotia Companies Act	December 26/87 A = $301.7M L = $192.0M	Clarkson, Gordon & Co.	The processing and marketing of fish, seafoods and fish by-products./ Restructuring the Atlantic fisheries.	19.6%
Newfoundland and Labrador Development Corporation Limited	J	136 Crosbie Road Viking Building St. John's, Nfld. A1B 3K3	Atlantic Canada Opportunities Agency	1973, Newfoundland Companies Act	March 31/88 A = $37.7M L = $37.7M	Clarkson, Gordon & Co.	To assist small- and medium-sized businesses in Newfoundland and Labrador through loan and equity financing, management advisory services, and other related services.	40%
North Portage Development Corporation	J	433 Portage Avenue Winnipeg, Man. R3B 2E1	Indian Affairs and Northern Development and Western Economic Diversification	1983, Manitoba Corporations Act	March 31/88 A = $86.8M L = $7.9M	Coopers & Lybrand	To foster the social and economic development of the North Portage area in the core area of Winnipeg./Under the Special Recovery Capital Projects, stimulating economic recovery in Canada and Manitoba.	33.3%

* Federal Ownership Percentage calculation is based on number of votes.

Name of Corporation	Type	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End/ Total Assets (A)/ Liabilities (L)	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
NPM Nuclear Project Managers Canada Inc.	M	620 Dorchester Blvd. West Montreal, Quebec H3B 1N8	Energy, Mines and Resources	1982, Canada Business Corporations Act	March 31/87 (inactive)	N/A	Nuclear Project and Construction Management./To transfer this activity to the private sector.	13.34%
Société Inter-Port de Québec	J	Suite 802 1126, chemin St-Louis Place Sillery Sillery, Quebec G1S 1E5	Regional Industrial Expansion	1974, Special Act of the Government of Quebec	March 31/88 A = $3.2M L = $60,000	Poissant Richard, Thorne Riddell & Co.	To develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infrastructure.	40%
Telesat Canada	M	333 River Road Vanier, Ontario K1L 8B9	Communications	1969, Telesat Canada Act	December 31/87 A = $469.3M L = $293.1M	Peat, Marwick, Mitchell & Co.	To establish multi-purpose satellite telecommunication systems.	50%*
125459 Canada Ltd.	M	c/o Cox, Downie Goodfellow Suite 1100 1959 Upper Water Street Halifax, N.S. B3J 3E5	Minister of State Privatization and Regulatory Affairs	1983, Canada Business Corporations Act	December 31/87 A = $38.8M L = $348,000	Thorne, Ernst & Whinney	Jointly owned by Canada, Newfoundland and the Bank of Nova Scotia./Restructuring the Atlantic fisheries.	62.6%

* Excludes 3.75% held by CN.

Notes

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations in lieu of a cash levy payable to the Crown:

Blake Resources
Braeswood Explorations Limited
Captain Scotts Fish & Chips (1978) Ltd.
Equity Capital Investments Ltd
Geoform Designs Inc.
Havelock Energy & Resources Inc.
House of Brougham Ltd.
International Hydrodynamics Co. Ltd.
Mission River Petroleum Ltd.
Mount Nansen Mines Ltd.
Prestige Poultry Products Ltd.
Romfield Building Corporation Ltd.
Totran Services Ltd.

4.2 OTHER ENTITIES— CORPORATE ENTITIES WITHOUT SHARE CAPITAL FOR WHICH THE GOVERNMENT OF CANADA HAS A RIGHT TO APPOINT SOME MEMBERS TO THE BOARDS OF DIRECTORS

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Agricultural Products Board	Room 3115 Sir John Carling Bldg. Ottawa, Ontario K1A 0C5	Agriculture	1951, Agricultural Products Board Act	March 31	Auditor General of Canada	To buy, sell or import agricultural products. It may purchase and hold commodities for later sale, emergency relief in Canada or assistance programs abroad.	N/A
Asia-Pacific Foundation of Canada	Room 666 999 Canada Place Vancouver, B.C. V6C 3E1	External Affairs	1984, Asia-Pacific Foundation of Canada Act	June 30	Coopers and Lybrand	To develop closer ties between the peoples and institutions of Canada and the peoples and institutions of the Asia-Pacific region.	N/A
Army Benevolent Fund	Veterans Affairs Bldg. 284 Wellington Street Ottawa, Ontario K1A 0P4	Veterans Affairs	1947, Army Benevolent Fund Act	March 31	Auditor General of Canada	To provide grants and other financial assistance to Second World War veterans, or their dependants./Profits from services operated for the benefit of the Canadian Army during the Second World War were allocated to the Army Benevolent Fund for disbursement.	N/A
Association for the Export of Canadian Books	Suite 1101 1 Nicholas St. Ottawa, Ontario K1N 7B7	Communications	1972, Canada Corporations Act	March 31	Robert B. Shortly	To assist in expanding the export of Canadian published books.	N/A
The Blue Water Bridge Authority	Bridge Street Point Edward, Ontario N7T 7H7	Transport	1964, Blue Water Bridge Authority Act	August 31	William J. Hipple	To hold, operate, maintain and repair the Canadian portion of the Blue Water Bridge which links Point Edward, Ontario and Port Huron, Michigan, USA, across the St. Clair River.	N/A
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children	Queen Elizabeth II Canadian Research Fund Jeanne Mance Bldg. Tunney's Pasture Ottawa, Ontario K1A 0W9	Health and Welfare[1]	1959, Queen Elizabeth II Canadian Research Fund Act	March 31	Auditor General of Canada	The furthering of research into the diseases of children and the prevention and cure of such diseases.	N/A
Buffalo and Fort Erie Public Bridge Authority	The Peace Bridge Peace Bridge Plaza, Buffalo, N.Y. 14213 U.S.A.	Finance	1934, Buffalo and Fort Erie Public Bridges Company Act	December 31	Arthur Young & Co.	To construct, maintain and operate a bridge across the Niagara River between Buffalo, New York and Fort Erie, Ontario.	N/A
Calgary Olympic Development Association	Canada Olympic Park Sub P.O. 55 Calgary, Alta. T3B 0H0	Health and Welfare[2]	1979, Societies Act of Alberta	March 31	Vennard, Johannesen and Co.	To foster the development of Canadian athletics; to administer the Olympic Endowment Funds; and to operate and maintain the Canada Olympic Park.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Canada Grains Council	Suite 760 360 Main Street Winnipeg, Man. R3C 3Z3	Minister of State (Grains and Oilseeds)	1969, Canada Corporations Act	March 31	Thorne, Ernst & Whinney	To provide a forum in which Council members representing all facets of the grain industry could discuss mutual problems, study particular issues and provide advice to the government.	N/A
Canadian Fitness and Lifestyle Research Institute Inc.	Suite 200 47 Clarence Street Ottawa, Ontario K1N 9K1	National Health and Welfare	1980, Canada Corporations Act	March 31	Deloitte, Haskins and Sells	To collect, interpret and disseminate information pertaining to the fitness levels of Canadians.	N/A
Canadian Livestock Records Corporation	2417 Holly Lane Ottawa, Ontario K1V 0M7	Agriculture	1988, Animal Pedigree Act	December 31	Clarkson, Gordon & Co.	To perform services for and on behalf of members of the 47 Breed Associations./ To ensure the maintenance of the General Stud and Herd Books.	N/A
Canadian International Grains Institute	1000-303 Main St. Winnipeg, Man. R3C 3G7	Minister of State (Grains and Oilseeds)	1972, Canada Corporations Act	March 31	Deloitte, Haskins & Sells	To offer courses in grain technology and handling to influential foreign participants in the field to develop existing and potential markets abroad for Canadian grains and oilseeds./ Promotional tool for the export of Canadian grain, oilseeds and products.	N/A
Coaching Association of Canada	B-10 333 River Road Vanier, Ontario K1L 8H9	Health and Welfare	1970, Canada Corporations Act	March 31	Ouseley and Angus	To provide programs, services and publications to improve coaching effectiveness throughout Canada.	N/A
Forest Engineering Research Institute of Canada	143 Place Frontenac Pointe Claire, Quebec H9R 4Z7	Minister of State (Forestry and Mines)	1986, Canada Corporations Act	December 31	Touche, Ross & Co.	To carry out research and development projects to demonstrate practical measures for increasing the efficiency of wood harvesting in Canada.	N/A
FORINTEK Canada Corp.	6620 N.W. Marine Dr. Vancouver, B.C. V6T 1X2	Minister of State (Forestry and Mines)	1979, Canada Corporations Act	March 31	Touche, Ross & Co.	To carry out research and development activities in solid wood products and provide specialized advice on forest products to the federal government.	N/A
Fraser River Harbour Commission	Suite 505 713 Columbia Street New Westminster, B.C. V3M 1B2	Transport	1913, New Westminster Harbour Commissioners Act	December 31	Thorne, Riddell & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Hamilton Harbour Commissioners	605 James Street North Hamilton, Ontario L8L 1K1	Transport	1912, Hamilton Harbour Commissioners Act	December 31	Spicer, McGillivray & Co.	To regulate and control navigation and all works and operations within the harbour.	N/A
Hockey Canada Inc.	c/o Olympic Saddledome P.O. Box 1060 Calgary, Alta. T2P 2K8	Health and Welfare	1969, Canada Corporations Act	March 31	Clarkson, Gordon & Co.	To support national hockey teams representing Canada in international competition and to support generally the playing of hockey in Canada.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
International Fisheries Commission Pension Society	c/o Treasury Board of Canada L'Esplanade Laurier West Tower 300 Laurier Ave. Ottawa, Ontario K1A 0R5	Fisheries and Oceans	1970, Canada Corporations Act	September 30	Auditor General of Canada	To arrange for and administer the provision of pensions and insurance for the employees of any international fisheries commission, whose seat or headquarters is in any country established and maintained by Canada or the U.S., or both.	N/A
Last Post Fund	Suite 921 685 Cathcart St. Montreal, Quebec H3B 1M7	Veterans Affairs	1922, Federal Charter	March 31	Audit Services Bureau	To ensure that qualified veterans receive dignified burials.	N/A
Maritime Forestry Complex Corp.	Hugh John Flemming Forestry Centre RR #10, Fredericton, N. B. E3B 6H6	Minister of State (Forestry and Mines)	1980, Maritime Forestry Complex Corporation Act, New Brunswick	March 31	Thorne, Ernst & Whinney	To establish a Maritime Provinces Regional Forestry Complex.	N/A
Medical Council of Canada	P.O. Box 8234 Ottawa, Ontario K1G 3H7	National Health and Welfare	1912, Canada Medical Act	December 31	Thorne, Ernst & Whinney	To promote and effect the establishment of a qualification in medicine, such that the holders thereof shall be acceptable and empowered to practice in all the provinces of Canada.	N/A
Nanaimo Harbour Commission	P.O. Box 131 104 Front Street Nanaimo, B.C. V9R 5K4	Transport	1960, Harbour Commissions Act	December 31	Bestwick and Partners	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Nature Trust of British Columbia	909-100 Park Royal South West Vancouver, B.C. V7T 1A2	Prime Minister	1971, Canada Corporations Act	December 31	Thorne, Ernst & Whinney	To purchase and preserve ecologically important parcels of land in B.C.	N/A
National Sport and Recreation Centre, Inc.	1600 James Naismith Ottawa, Ontario K1B 5N8	National Health and Welfare	1974, Canada Corporations Act	March 31	Peat, Marwick, Mitchell & Co.	To assist organizations concerned with the development of Canadian sport and recreation by providing support services in the area of administration and promotion.	N/A
North Fraser Harbour Commission	2020 Airport Road Richmond, B.C. V7B 1C6	Transport	1913, North Fraser Harbour Commissioners Act	December 31	Dunwoody & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
Northern Native Fishing Corporation	P.O. Box 876 4-214 Third Ave. West, Prince Rupert, B.C. V8J 3Y1	Indian Affairs and Northern Development	1982, British Columbia Companies Act	January 31	Arthur Andersen & Co.	To ensure preservation of a fleet of fishing vessels and related licences for the long-term benefit of native fisherman.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
NWT Co-operative Business Development Fund	P.O. Box 1565 4905-48th St. Yellowknife, NWT X1A 2P2	Indian Affairs and Northern Development	1986, Canada Co-operative Association Act	December 31	Price Waterhouse	To act as the funding corporation for the co-operative system in the NWT./To stabilize the co-operative movement in the NWT.	N/A
Oo-Za-We-Kwun Centre Inc.	c/o Frank E. Price and Associates Suite 105 62 Margrove Street Winnipeg, Man. R3C 1N1	Indian Affairs and Northern Development	1971, Manitoba Companies Act	March 31	(inactive)	To provide training for native people.	N/A
Oshawa Harbour Commission	1050 Farewell Ave. Oshawa, Ontario L1H 6N6	Transport	1961, Oshawa Harbour Commissioners Act	December 31	K.R. Craven	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
PARTICIPaction	40 Dundas St. West Suite 220 Toronto, Ontario M5G 2C2	Health and Welfare	1971, Canada Corporations Act	March 31	Peat, Marwick, Mitchell and Co.	To inform Canadians about the positive benefits of physical fitness and to motivate them to adopt healthy, physically active lifestyles.	N/A
POS Pilot Plant Corporation	118 Veterinary Rd. Saskatoon, Sask. S7N 2R4	Minister of State (Grains and Oilseeds)	1973, Canada Corporations Act	March 31	Peat, Marwick, Mitchell & Co.	To increase processing of grains and oilseeds into marketable products./To encourage and promote the development and increase of value-added agriculturally based products for domestic and export consumption.	N/A
Port Alberni Harbour Commission	P.O. Box 99 2750 Harbour Road Port Alberni, B.C. V9Y 7M6	Transport	1947, Harbour Commissions Act	December 31	Newman Hill, Duncan & Lacoursière	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
Pulp and Paper Research Institute of Canada	570 St. John's Blvd. Pointe Claire, Quebec H9R 3J9	Regional Industrial Expansion/ Minister of State (Forestry and Mines)	1950, Part II Canada Corporations Act	December 31	Touche, Ross & Co.	To support the efforts of firms by providing basic research, data and improved technology in the field of pulp and paper./ To establish a pulp and paper research centre to provide Canadian industry with a focal point in the sector.	N/A
Roosevelt Campobello International Park Commission	P.O. Box 9 Welshpool, Campobello Island N.B. E0G 3H0	External Affairs	1964, The Roosevelt Campobello International Park Commission Act	December 31	Ingalls & Ingalls	To administer as a memorial the Roosevelt Campobello International Park.	N/A
Saint John Harbour Bridge Authority	P.O. Box 6176 Station A Saint John, N.B. E2L 4R6	Finance	1962, Statute passed by Province of N.B.	March 31	Touche, Ross & Co.	To construct a bridge across the Harbour of Saint John, and to enter into agreement with federal, provincial and municipal governments, persons or corporations respecting the financing and construction of such bridge.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Terry Fox Humanitarian Award Inc.	711-151 Sparks St. Ottawa, Ontario K1P 5E3	Health and Welfare	1982, Canada Corporations Act	April 30	Touche, Ross & Co.	To encourage Canadian youth to seek high ideals as represented by Terry Fox by granting commemorative scholarships.	N/A
Thunder Bay Harbour Commission	P.O. Box 2266 Thunder Bay, Ontario P7B 5E8	Transport	1958, Lakehead Harbour Commissioners Act	December 31	Clarkson, Gordon & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Toronto Harbour Commissioners	60 Harbour Street Toronto, Ontario M5J 1B7	Transport	1911, Toronto Harbour Commissionners Act	March 31	Thorne, Riddell & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Vanier Institute of the Family	120 Holland Ave. Ottawa, Ontario R1X 0X6	Prime Minister	1965, Canada Business Corporations Act	December 31	Coopers & Lybrand	To promote the spiritual and material well-being of Canadian families and to study their social, physical, mental, moral and financial environment and characteristics.	N/A
Western Grains Research Foundation	Suite 1101 75 Albert Street Ottawa, Ontario K1P 5E7	Agriculture	1981, Canada Corporations Act	December 31	G.A. Welch and Company	To help with improving the productivity and profitability of grains and oilseeds production in the prairie provinces.	N/A
Windsor Harbour Commission	500 Riverside Drive West Windsor, Ontario N9A 5K6	Transport	1957, Windsor Harbour Commissioners Act	December 31	Peat, Marwick & Mitchell	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
XV Winter Games Organizing Committee (OCO'88)	P.O. Box 1988 Station C Calgary, Alta.	Health and Welfare[3]	1982, Canada Corporations Act	March 31	Coopers & Lybrand	To raise, receive and maintain a fund in support of the XV Olympic Games./To support the planning and staging of the XV Olympic Games.	N/A
Trustees of the Olympic Endowment Fund	Government of Canada Office for the 1988 Olympic Winter Games Harry Hays Bldg. 220-4th ave. S. E. Calgary, Alta. T2P 3C3	Health and Welfare	1985, Olympic Trust Fund Document[4]	March 31	Vennard Johannesen & Co.	Promoting Canadian high-performance amateur sport and such other charitable purposes as the trustees appoint from time to time.	N/A

1. The directors of the Board are "appointed by Her Majesty by Commission under the Great Seal".
2. Two directors appointed by the Minister of State (Fitness and Amateur Sport) who has received delegated authority from the Minister of Health and Welfare.
3. Federal appointment is made by the Minister of State (Fitness and Amateur Sport).

4.3 INTERNATIONAL ORGANIZATIONS— CORPORATE ENTITIES CREATED PURSUANT TO INTERNATIONAL AGREEMENTS TO WHICH CANADA HAS A RIGHT TO APPOINT OR ELECT MEMBERS TO A GOVERNING BODY

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
African Development Bank	01 P.O. Box 1387 Abidjan 01 Ivory Coast Africa	External Affairs	1963, Agreement signed by member countries	December 31	Akintola Williams & Co.	To contribute to the acceleration of economic development of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	N/A
African Development Fund	01 P.O. Box 1387 Abidjan 01 Ivory Coast Africa	External Affairs	1972, Agreement signed by member countries	December 31	Deloitte, Haskins & Sells	To assist the African Development Bank in making an increasingly effective contribution to the economic and social development of the Bank members. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	9.45%
Asian Development Bank	P.O. Box 789 Manila, The Philippines	External Affairs	1965, Agreement signed by member countries	December 31	Deloitte, Haskins & Sells	To lend funds, promote investments and provide technical assistance to developing countries, and generally to foster economic growth in the Asian Region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	6.5%
Caribbean Development Bank	P.O. Box 408 Wildey, St. Michael Bridgetown, Barbados	External Affairs	1969, Agreement signed by member countries	December 31	Price, Waterhouse & Co.	To contribute to the harmonious economic growth and development of the member countries and integration among them, having special and urgent regard to the needs of the less developed members of the region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	11.9%
Commonwealth War Graves Commission	2 Marlow Road Maidenhead, Berks. U.K. Sl6 7DX	Veterans Affairs	1917, Royal Charter	March 31	Deloitte Haskins & Sells	To mark and maintain graves and memorials and keep records of the members of the Forces of the Commonwealth who died in the two World Wars.	N/A
Inter American Development Bank	1300 New York Ave. Washington, D.C. U.S.A. 20577	External Affairs	1959, Agreement signed by member countries	December 31	Price, Waterhouse & Co.	To contribute to the acceleration of the process of economic development of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	4.6%
International Bank for Reconstruction and Development	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1945, Bretton Woods Agreement Act	June 30	Price, Waterhouse & Co.	To assist in the reconstruction and development of territories of member countries.	3.3%

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
International Boundary Commission	615 Booth Street Ottawa, Ontario K1A 0E9	External Affairs	1908, Treaty 1960, International Boundary Commission Act	March 31	Auditor General of Canada	To keep the boundary vista entirely free of obstruction and plainly marked for the proper enforcement of customs, immigration, fishing and other laws of Canada and the U.S. The Commission is concerned with fixing things on the boundary line or near it, not with movement across it.	N/A
International Development Association	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1960, Articles of Agreement; 1960, International Development Association Act	June 30	Price Waterhouse & Co.	To promote economic development, increase productivity and thus raise standards of living in the less-developed areas of the world.	3.3%
International Finance Corporation	1818 H Street N.W. Washington, D.C. U.S.A. 20433	Finance	1956, Articles of Agreement; Vote 731, Appropriation Act No. 6, 1956	June 30	Price Waterhouse & Co.	To further economic development by encouraging the growth of productive enterprise in member countries, supplementing the activities of the International Bank for Reconstruction and Development.	4.2%
International Fund for Agricultural Development	107 Via Del Serafico 00142 Rome, Italy	External Affairs	1976, International Agreement	December 31	Price, Waterhouse & Co.	To mobilize additional resources to be made available on concessional terms for agricultural development in member states. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	N/A
International Joint Commission	100 Metcalfe St. Ottawa, Ontario K1P 5M1	External Affairs	1909, Boundary Waters Treaty Act	March 31	Auditor General of Canada	To deal with the use, obstruction and diversion of boundary waters and rivers crossing the boundary between Canada and the U.S.	N/A
International Monetary Fund	700 19th St., N.W. Washington, D.C. U.S.A. 20431	Finance	1945, Agreement Signed by Member Countries	April 30	External Audit Committee	Established to promote economic welfare by encouraging the expansion of trade, the maintenance of orderly exchange arrangements, and the reduction of balance of payments.	N/A